

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

April 29, 2009

Gregory Rufus Chief Financial Officer TransDigm Group Incorporated 1301 East 9th Street Suite 3710 Cleveland, OH 44114

Re: TransDigm Group Incorporated

Form 10-K: For the fiscal year ended September 30, 2008 Schedule 14A: For the period ended January 16, 2009

Commission file number: 01-32833

Dear Mr. Rufus:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Lyn Shenk Branch Chief