

Mail Stop 3561

September 25, 2006

Via U.S. Mail and Facsimile

Gretchen L. Jahn
President and Chief Executive Officer
Mooney Aerospace Group LTD.
165 Al Mooney Road North
Kerrville, Texas 78028

**RE: Mooney Aerospace Group, LTD.
Form 10-KSB for the Fiscal Year Ended December 31, 2005
Form 10-KSB for the Fiscal Year Ended December 31, 2004**

File No. 000-21749

Dear Mrs. Jahn:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel
Branch Chief

Via facsimile: Barry Hodkin, Chief Financial Officer
(830)792-2943
Neil H. Aronson
(617)542-2241

Gretchen L. Jahn
Mooney Aerospace Group, LTD
September 25, 2006
Page 2