

June 25, 2007

Mail Stop 3561

Kevin E. Kindig  
Vice President and Controller  
Triumph Group, Inc.  
1550 Liberty Ridge Drive, Suite 100  
Wayne, PA 19087

**RE: Triumph Group, Inc.**  
**File No. 001-12235**  
**Form 10-K: For the Fiscal Year Ended March 31, 2006**

Dear Mr. Kindig:

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

Sincerely,

Michael Fay  
Branch Chief