

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

June 16, 2020

Jennifer H. Allen Senior Vice President, General Counsel, and Secretary Triumph Group, Inc. 899 Cassatt Road, Suite 210 Berwyn, PA 19312

Re: Triumph Group, Inc.
Registration Statement on Form S-3
Filed June 11, 2020
File No. 333-239098

Dear Ms. Allen:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action, or absence of action by the staff.

Please contact Edward M. Kelly, Senior Counsel, at (202) 551-3728 with any questions.

Sincerely,

Division of Corporation Finance Office of Manufacturing

cc: Marie L. Gibson, Esq.