



DIVISION OF
CORPORATION FINANCE

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

July 15, 2025

James McCabe
Chief Financial Officer
TRIUMPH GROUP INC
555 E Lancaster Avenue , Suite 400
Radnor , Pennsylvania 19087

Re: TRIUMPH GROUP INC
Form 10-K for the Fiscal Year Ended March 31, 2025
File No. 001-12235

Dear James McCabe:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance
Office of Manufacturing