



DIVISION OF
CORPORATION FINANCE

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