

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

March 9, 2021

Michael Lisman Chief Financial Officer TransDigm Group INC 1301 East 9th Street Suite 3000 Cleveland, OH 44114

> Re: TransDigm Group INC Form 10-K for Fiscal Year Ended September 30, 2020 Filed November 12, 2020 File No. 001-32833

Dear Mr. Lisman:

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