



DIVISION OF
CORPORATION FINANCE

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