



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
CF/AD5  
100 F STREET, NE  
WASHINGTON, D.C. 20549-3561

March 2, 2007

Via Facsimile

David Shaw  
Chief Executive Officer  
Standard Aero Holdings, Inc.  
500-1780 Wellington Avenue  
Winnipeg, Manitoba, Canada R3H 1B3

**RE: Standard Aero Holdings, Inc.**  
**Form 10-K: For the Year Ended December 31, 2005**  
**File Number: 333-124394**

Dear Mr. Shaw:

We have completed our review of your Form 10-K and related filings, and at this time do not have further comments.

Sincerely,

Michael Fay  
Accounting Branch Chief

cc: Bradley Bertouille, Chief Financial Officer