

July 2, 2009

Via U.S. Mail and Facsimile (203-504-1021)

Ron Wainshal
Chief Executive Officer
Aircastle Limited
300 First Stamford Place, 5th Floor
Stamford, Connecticut 06902

**Re: Aircastle Limited
Form 10-K for the Fiscal Year Ended December 31, 2008
Filed February 27, 2009
File No. 1-32959
Response Letter Dated June 29, 2009**

Dear Mr. Wainshal:

We refer you to our comment letter dated June 19, 2009 regarding business contacts with Cuba, Iran, Sudan, and Syria. We have completed our review of this subject matter and have no further comments at this time.

Sincerely,

Cecilia Blye, Chief
Office of Global Security Risk

cc: Pamela Long
Assistant Director
Division of Corporation Finance