



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4628

September 28, 2015

Via E-mail

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

**Re: Aircastle Limited**  
**Form 10-K for Fiscal Year Ended December 31, 2014**  
**Filed February 19, 2015**  
**File No. 1-32959**

Dear Mr. Wainshal:

We refer you to our comment letter dated September 4, 2015, regarding business contacts with Sudan. We have completed our review of this subject matter. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Cecilia Blye

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Pamela Long  
Assistant Director  
Division of Corporation Finance

cc: Christopher Beers  
General Counsel  
Aircastle Limited

Ron Wainshal  
Aircastle Limited  
September 28, 2015  
Page 2

cc: Joseph A. Coco  
Skadden, Arps, Slate, Meagher & Flom LLP