



DIVISION OF
CORPORATION FINANCE

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

March 2, 2011

Ms. Gina Vascinec
Vice President and Controller
Hawker Beechcraft Acquisition Company, LLC
10511 East Central
Wichita, Kansas 67206

**Re: Hawker Beechcraft Acquisition Company, LLC
Form 10-K for the year ended December 31, 2009
File No. 333-147828**

Dear Ms. Vascinec:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

David R. Humphrey
Branch Chief