



DIVISION OF  
CORPORATION FINANCE

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

June 16, 2020

Jennifer H. Allen  
Senior Vice President, General Counsel, and Secretary  
Triumph Group, Inc.  
899 Cassatt Road, Suite 210  
Berwyn, PA 19312

**Re: Triumph Group, Inc.**  
**Registration Statement on Form S-3**  
**Filed June 11, 2020**  
**File No. 333-239098**

Dear Ms. Allen:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Edward M. Kelly, Senior Counsel, at (202) 551-3728 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing

cc: Marie L. Gibson, Esq.