



DIVISION OF  
CORPORATION FINANCE

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

November 3, 2014

Via E-mail

Ed Riley  
General Counsel  
Avolon Holdings Limited  
The Oval, Building 1  
Shelbourne Road  
Ballsbridge, Dublin 4  
Ireland

**Re: Avolon Holdings Limited  
Amendment No. 4 to Registration Statement on Form F-1  
Filed October 21, 2014  
File No. 333-196620**

Dear Mr. Riley:

We have reviewed the amendment to your registration statement and have the following comment.

Financial Statements for the Period Ended September 30, 2014  
Note 23 – Subsequent Events, page F-60

1. Please clarify your disclosure to disclose the actual date through which subsequent events have been evaluated. Refer to ASC 855-10-50-1.

You may contact Jeff Gordon, Staff Accountant at 202-551-4313 or Jeanne Baker, Staff Accountant at 202-551-3691 if you have questions regarding comments on the financial statements and related matters. Please contact David Korvin, Staff Attorney at 202-551-3236 or me at 202-551-3765 with any other questions.

Sincerely,

/s/ Pamela Long

Pamela Long  
Assistant Director

cc: Via E-mail  
Jennifer A. Bench, Esq.  
Weil, Gotshal & Manges LLP