



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

DIVISION OF
CORPORATION FINANCE

January 30, 2014

Via E-mail

David P. Storch
Chief Executive Officer
AAR Corp.
One AAR Place
1100 N. Wood Dale Road
Wood Dale, IL 60191

**Re: AAR Corp.
Amendment No. 1 to Registration Statement on Form S-4
Response dated January 14, 2014
File No. 333-191850**

Dear Mr. Storch:

We have reviewed your responses to the comments in our letter dated December 23, 2013 and have the following additional comments.

Exhibit 5.3

1. We note your response to our prior comment 1. Please either provide us with a basis under the federal securities laws for the inclusion of the jurisdictional provisions under item 7.4, or remove them. Additionally, it appears that the opinion conditions reliance upon acceptance of these provisions which may implicitly limit reliance by purchasers in the offering. Please have counsel remove these conditions.

Exhibit 5.4

2. We note your response to our prior comment 2. It does not appear that the statement that the opinion "may not be used for any other purpose without counsel's prior written consent" has been revised. We believe that this statement constitutes a limitation on reliance by purchasers in the offering. Please have counsel remove it.

David P. Storch
AAR Corp.
January 30, 2014
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You may contact Ryan Adams at (202) 551-3191 or me at (202) 551-3642 with any questions.

Sincerely,

/s/ Loan Lauren P. Nguyen

Loan Lauren P. Nguyen
Special Counsel

cc: Via E-mail
Robert J. Minkus
Schiff Hardin LLP