



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4628

May 3, 2017

Via E-mail

Timothy J. Romenesko  
Vice Chairman and Chief Financial Officer  
AAR Corp.  
One AAR Place, 1100 N. Wood Dale Road  
Wood Dale, IL 60191

**Re: AAR Corp.  
10-K for Fiscal Year Ended May 31, 2016  
Filed July 13, 2016  
File No. 1-06263**

Dear Mr. Romenesko:

We refer you to our comment letter dated April 7, 2017, regarding business contacts with Sudan. We have completed our review of this subject matter. 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.

Sincerely,

/s/ Cecilia Blye

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Anne Parker  
Assistant Director  
Division of Corporation Finance

Eric Pachapa  
Vice President and Chief Accounting Officer  
AAR Corp.