



DIVISION OF  
CORPORATION FINANCE

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

February 17, 2023

Sean M. Gillen  
Chief Financial Officer  
AAR CORP.  
One AAR Place  
1100 N. Wood Dale Road  
Wood Dale, Illinois 60191

**Re: AAR CORP**  
**Form 10-K for Fiscal Year Ended May 31, 2022**  
**Filed July 21, 2022**  
**File No. 001-06263**

Dear Sean M. Gillen:

We have completed our review of your filings. 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,

Division of Corporation Finance  
Office of Manufacturing