

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

January 12, 2022

Martin Garmendia Chief Financial Officer AerSale Corp 255 Alhambra Circle, Suite 435 Coral Gables, Florida 33134

> Re: AerSale Corp Registration Statement on Form S-3 Filed January 5, 2022 File No. 333-262009

Dear Mr. Garmendia:

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 Jennie Beysolow at 202-551-8108 with any questions.

Sincerely,

Division of Corporation Finance Office of Trade & Services

cc: Shane Segarra, Esq.