



DIVISION OF
CORPORATION FINANCE

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

March 10, 2023

James Fry
General Counsel
AerSale Corp
255 Alhambra Plaza, Suite 435
Coral Gables, FL 33134

Re: AerSale Corp
Registration Statement on Form S-3
Filed March 7, 2023
File No. 333-270323

Dear James Fry:

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 Rucha Pandit at (202) 551-6022 with any questions.

Sincerely,

Division of Corporation Finance
Office of Trade & Services

cc: Paul Kukish