



DIVISION OF
CORPORATION FINANCE

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

January 9, 2024

Nicolas Finazzo
Chief Executive Officer
AerSale Corporation
255 Alhambra Plaza, Suite 435
Coral Gables, FL 33134

Re: AerSale Corporation
Registration Statement on Form S-3
Filed January 5, 2024
File No. 333-276407

Dear Nicolas Finazzo:

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 Rebekah Reed at 202-551-5332 with any questions.

Sincerely,

Division of Corporation Finance
Office of Trade & Services

cc: Paul Kukish