

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