



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