

**Deloitte &
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March 17, 1997

Top-Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Dear Madam or Sir:

Pursuant to section 110 of the Employee Retirement Income Security Act of 1974 (ERISA), please accept this registration statement as an alternative method for satisfying the reporting and disclosure requirements of Part 1 of Title I of ERISA.

Will you please acknowledge receipt of this statement by signing and dating the enclosed copy and returning it to us in the accompanying envelope.

TOP-HAT PLAN STATEMENT

Employer Name: TransDigm Inc.
Address: Destination Building
26380 Curtiss Wright Parkway
Richmond Heights, OH 44143
EIN: 34-1750032
Plan Name: TransDigm Inc. Executive Retirement Savings Plan (the "Plan")

This Plan is maintained primarily for the purpose of providing deferred compensation for select management or highly compensated employees. The Employer maintains only one Plan which covers three employees. Pursuant to section 104(a)(1) of ERISA, a copy of the Plan documents will be provided upon request.

Very truly yours,

Diane L. Nowak

Received _____ Date _____

**Deloitte Touche
Tohmatsu
International**