



DIVISION OF  
CORPORATION FINANCE

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

January 23, 2025

Eun (Angela) Nam  
Chief Financial Officer and Chief Accounting Officer  
FTAI Aviation Ltd.  
415 West 13th Street, 7th Floor  
New York, NY 10014

**Re: FTAI Aviation Ltd.**  
**Form 10-K for Fiscal Year Ended December 31, 2023**  
**File No. 001-37386**

Dear Eun (Angela) Nam:

We have completed our review of your filings. 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.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services