



January 18, 2007

United States Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549  
Attention: Mr. Joshua Ravitz  
Staff Attorney, Division of Corporation Finance

Re: AeroVironment, Inc.  
Filed on Form S-1  
Registration No. 333-137658

Ladies and Gentlemen:

In connection with the above-captioned Registration Statement, we wish to advise that between January 5, 2007 and the date hereof 12,847 copies of the Preliminary Prospectus dated January 5, 2007 were distributed as follows: 10,360 to 6 prospective underwriters; 2,476 to 2,476 institutional investors; 2 to 2 individuals; and 9 to 3 rating agencies.

We have been informed by the participating underwriters that they will comply with the requirements of Rule 15c2-8 under the Securities Exchange Act of 1934.

We hereby join in the request of the registrant that the effectiveness of the above-captioned Registration Statement, as amended, be accelerated to 4:00pm EST on January 22, 2007 or as soon thereafter as practicable.

Very truly yours,

GOLDMAN, SACHS & CO.

As Representative of the  
Prospective Underwriters

By: /s/Goldman, Sachs & Co.  
(Goldman, Sachs & Co.)