



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

December 18, 2008

Mr. Peter Rettaliata  
Chief Executive Officer  
AIR INDUSTRIES GROUP, INC.  
1479 North Clinton Avenue  
Bay Shore, NY 11706

Re: Air Industries Group, Inc.  
Item 4.01 Form 8-K  
Filed December 12, 2008  
File No. 0-29245

Dear Mr. Rettaliata:

We have completed our review of your Item 4.01 Form 8-K and related filings and have no further comments at this time.

Sincerely,

David R. Humphrey  
Branch Chief