

Mail Stop 3561

September 21, 2005

Via U.S. Mail and Fax (570-414-0517)  
Mr. Ronald Ricciardi  
President and Chief Executive Officer  
FBO Air, Inc.  
9087 E. Charter Oak  
Scottsdale, AZ 85260

RE: FBO Air, Inc.  
Form 10-KSB for the Fiscal Year ended December 31, 2004  
Filed March 29, 2005

Form 10-QSB for Fiscal Quarters Ended  
March 31, 2005 and June 30, 2005  
File No. 333-56046

Dear Mr. Ricciardi:

We have completed our review of your Form 10-KSB and related  
Filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel  
Assistant Director

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Mr. Ronald Ricciardi  
FBO Air, Inc.

UNITED STATES SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549  
DIVISION OF CORPORATION FINANCE