



DIVISION OF
CORPORATION FINANCE

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

November 3, 2014

Via e-mail

Cameron D. MacDougall
Vice President
Fortress Transportation and Infrastructure Investors LLC
1345 Avenue of the Americas, 46th Floor
New York, New York 10105

**Re: Fortress Transportation and Infrastructure Investors Ltd.
Amendment No. 2 to Registration Statement on Form S-1
Filed October 8, 2014
File No. 333-193182**

Dear Mr. MacDougall:

We have reviewed your registration statement and have the following comment.

Summary Historical Consolidated Financial Data, page 19

1. We note your disclosure on page 18 stating that Holdco was formed on May 9, 2011 and commenced operations on June 23, 2011. Further, we note your disclosure under this heading that the summary consolidated statement of operations data for the years ended December 31, 2013 and 2012, and the period from June 23, 2011 (commencement of operations) to December 31, 2011, and the summary consolidated balance sheet data as of December 31, 2013, 2012, and 2011 have been derived from your audited financial statements. However, no financial information for 2011 is included. Please revise your filing to include audited financial information in your filing for the period June 23, 2011 through December 31, 2011 in accordance with Rule 3-02(a) of Regulation S-X, or tell us why you believe this does not apply to you.

You may contact Tracie Towner at (202) 551-3744 or Alfred Pavot at (202) 551-3738 if you have questions regarding comments on the financial statements and related matters. Please contact Leland Benton at (202) 551-3791 or me at (202) 551-3397 with any other questions.

Sincerely,

/s/ Jay Ingram

Jay Ingram
Branch Chief