



DIVISION OF
CORPORATION FINANCE

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

September 26, 2017

Mail Stop 4631

Via E-mail

Scott Christopher
Chief Financial Officer
Fortress Transportation and Infrastructure Investors, LLC
1345 Avenue of the Americas
New York, New York 10105

**Re: Fortress Transportation and Infrastructure Investors, LLC
Form 10-K for Fiscal Year Ended December 31, 2016
Filed February 24, 2017
File No. 1-37386**

Dear Mr. Christopher:

We have completed our review of your filing. 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,

/s/ Terence O'Brien

Terence O'Brien
Branch Chief
Office of Manufacturing and
Construction