



DIVISION OF  
CORPORATION FINANCE

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

September 30, 2020

Joseph Adams, Jr.  
Chairman and Chief Executive Officer  
Fortress Transportation & Infrastructure Investors LLC  
1345 Avenue of the Americas, 45th Floor  
New York, NY 10105

**Re: Fortress Transportation & Infrastructure Investors LLC  
Form 10-K for the Fiscal Year Ended December 31, 2019  
File No. 001-37386**

Dear Mr. Adams:

We have completed our review of your filings. 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,

Division of Corporation Finance  
Office of Trade & Services