



DIVISION OF  
CORPORATION FINANCE

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

April 20, 2023

Brian Ochocki  
Chief Financial Officer  
Air T, Inc.  
5930 Balsom Ridge Road  
Denver, North Carolina 28037

**Re: Air T, Inc.**  
**Form 10-K for the Fiscal Year ended March 31, 2022**  
**Filed June 28, 2022**  
**File No. 001-35476**

Dear Brian Ochocki:

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,

Division of Corporation Finance  
Office of Energy & Transportation