



DIVISION OF  
CORPORATION FINANCE

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

September 17, 2010

Mitchell Binder  
Executive Vice President, and  
Chief Financial Officer, and  
Director  
Orbit International Corp.  
80 Cabot Court  
Hauppauge, New York 11788

**Re: Orbit International Corp.  
Form 10-K for the Year Ended December 31, 2009  
File No. 000-03936**

Dear Mr. Binder:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Jeff Jaramillo  
Accounting Branch Chief