



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