



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

Mail Stop 6010

May 20, 2008

Via Facsimile and U.S. Mail

Mr. Richard A. Horowitz
President
P&F Industries, Inc.
445 Broadhollow Road, Suite 100
Melville, NY 11747

Re: P&F Industries, Inc.
Form 10-K for the year ended December 31, 2007
Filed March 31, 2008
File No. 1-5332

Dear Mr. Horowitz:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief