



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

April 11, 2011

Via U.S. Mail

Mr. Joseph A. Molino, Jr.
Chief Financial Officer
P & F Industries, Inc.
445 Broadhollow Road, Suite 100
Melville, NY 11747

**Re: P & F Industries, Inc.
Item 4.02 Form 8-K
Filed March 29, 2011
File No. 1-05332**

Dear Mr. Molino:

We have completed our review of your filing and have no further comments at this time.

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief