

Mail Stop 3561

March 13, 2008

BY U.S. MAIL and FACSIMILE

Mr. Randall C. Shealy  
Chief Financial Officer  
ALABAMA AIRCRAFT INDUSTRIES, INC.  
1943 North 50<sup>th</sup> Street  
Birmingham, Alabama 35212

**Re: Alabama Aircraft Industries, Inc.  
Item 4.02 Form 8-K, filed February 28, 2008  
File No. 0-13829**

Dear Mr. Shealy:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Beverly A. Singleton  
Staff Accountant