

Mail Stop 3561

May 9, 2008

Via Fax & U.S. Mail

Mr. Randall C. Shealy
Chief Financial Officer
1943 North 50th Street
Birmingham, Alabama 35212

**Re: Alabama Aircraft Industries, Inc.
 Form 10-K for the year ended December 31, 2007
 Filed March 31, 2008
 File No. 000-13829**

Dear Mr. Shealy:

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

Sincerely,

Linda Cvrkel
Branch Chief