



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

October 29 , 2009

Via Fax & U.S. Mail

Mr. Andrew S. Prince  
Chief Financial Officer  
Precision Aerospace Components, Inc.  
2200 Arthur Kill Road  
Staten Island, New York 10309-1202

**Re: Precision Aerospace Components, Inc.  
Form 10-KSB for the year ended December 31, 2007  
Form 10-K for the year ended December 31, 2008  
File No. 000-30185**

Dear Mr. Prince:

We have completed our review of the above-referenced Forms and related filings and have no further comments at this time.

Sincerely,

David R. Humphrey  
Branch Chief