



DIVISION OF
CORPORATION FINANCE

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

Mailstop 4631

December 8, 2016

Via E-Mail

William Golden
General Counsel and Secretary
Precision Aerospace Components, Inc.
351 Camer Drive
Bensalem, PA 19020

**Re: Precision Aerospace Components, Inc.
Preliminary Proxy Statement on Schedule 14C
Filed November 23, 2016
File No. 000-30185**

Dear Mr. Golden:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Craig Slivka, for

Pamela Long
Assistant Director
Office of Manufacturing and
Construction