

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

DIVISION OF CORPORATION FINANCE

Mail Stop 3561

May 9, 2017

Peter D. Rettaliata Chief Executive Officer Air Industries Group 360 Motor Parkway, Suite 100 Hauppauge, NY 11788

**Re:** Air Industries Group

**Registration Statement on Form S-1** 

Filed May 2, 2016 File No. 333-217582

Dear Mr. Rettaliata:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Julie Griffith at 202-551-3267 with any questions.

Sincerely,

/s/ Justin Dobbie

Justin Dobbie Legal Branch Chief Office of Transportation and Leisure