

EATON & VAN WINKLE LLP  
Three Park Avenue, 16th floor  
New York, NY 10016

December 16, 2008

Beverly A. Singleton  
Staff Accountant  
Division of Corporation Finance  
Securities and Exchange Commission  
Mail Stop 3561  
100 F Street, N.E.  
Washington, D.C. 20549

Re. Air Industries Group, Inc. Item 4.01 Form 8-K filed December  
12, 2008 File No. 000-29245

Dear Ms. Singleton:

On behalf of Air Industries Group, Inc., a Delaware corporation (the "Company"), I am submitting this letter in response to the Staff's letter of comment dated December 15, 2008 on the Company's Current Report on Form 8-K filed on December 12, 2008.

Our response below has been numbered to correspond to the Staff's comment. A letter from the Company acknowledging responsibility for its filings under the Securities Exchange Act has been filed contemporaneously with this letter.

Item 4.01 Changes in Registrant's Certifying Accountant

1. Please amend your Item 4.01 Form 8-K disclosures in their entirety to specifically disclose whether your former accountant, McGladrey & Pullen, LLP resigned, declined to stand for re-election or was dismissed. The current disclosure in paragraphs (a)(1) and (a)(3) of Item 4.01, that the former accountant was "terminated" is not appropriate. Further, in paragraph (a)(4)(b) of Item 4.01, where you make reference to the former accountants' termination, please also revise the language to instead indicate whether there was a resignation, a declined to stand for re-election, or a dismissal. An updated Exhibit 16.1 letter from McGladrey & Pullen, LLP should be filed with the amended Item 4.01 Form 8-K indicating whether or not they agree with your revised disclosures. The amendment should be filed immediately.

Response: The Company has filed an amendment to the Form 8-K in response to this comment.

Please direct your comments or questions concerning the matters discussed in this letter to me at (212) 561-3604, or in my absence, Mark Orenstein at 212 561-3638, or fax them to me at (212) 779-9928, 9930 or 9931.

Very truly yours,

/s/ Vincent J. McGill

cc: Scott Glassman  
Kristin Schifflett  
Margery Reich

Air Industries Group, Inc.  
1479 North Clinton Avenue  
Bay Shore, New York 11706

December 16, 2008

Beverly A. Singleton  
Staff Accountant  
Division of Corporation Finance  
Securities and Exchange Commission  
Mail Stop 3561  
100 F Street, N.E.  
Washington, D.C. 20549

Re. Air Industries Group, Inc. Item 4.01 Form 8-K filed December  
12, 2008 File No. 000-29245

Dear Ms. Singleton:

In connection with our response to the comment letter of the staff dated December 15, 2008, with reference to the Current Report on Form 8-K of Air Industries Group, Inc. (the "Company") filed on December 12, 2008 (the "Form 8-K"), the Company acknowledges and confirms to you that:

1. The Company is responsible for the adequacy and accuracy of the disclosure in the Form 8-K;
2. Staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
3. The Company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Very truly yours,

/s/ Scott Glassman

-----  
Scott Glassman  
Chief Accounting Officer