

June 17, 2019

Michael Recca  
Chief Financial Officer  
Air Industries Group  
1460 Fifth Avenue  
Bay Shore, New York 11706

Re: Air Industries Group  
Form 10-K/A for the Fiscal Year Ended December 31, 2018  
Filed April 8, 2019  
File No. 001-35927

Dear Mr. Recca:

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,  
Division of  
Office of

Corporation Finance  
Transportation and Leisure