

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

Mail Stop 3561

December 18, 2008

Mr. Peter Rettaliata Chief Executive Officer AIR INDUSTRIES GROUP, INC. 1479 North Clinton Avenue Bay Shore, NY 11706

Re: Air Industries Group, Inc.

Item 4.01 Form 8-K

Filed December 12, 2008

File No. 0-29245

Dear Mr. Rettaliata:

We have completed our review of your Item 4.01 Form 8-K and related filings and have no further comments at this time.

Sincerely,

David R. Humphrey Branch Chief