

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

January 18, 2013

Via E-mail Peter D. Rettaliata Chief Executive Officer Air Industries Group, Inc. 1479 North Clinton Avenue Bay Shore, NY 11706

Re: Air Industries Group, Inc.

Registration Statement on Form 10

Filed October 2, 2012 File No. 000-29245

Dear Mr. Rettaliata:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and 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. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Susan Block

Susan Block Attorney-Advisor

cc: Vincent J. McGill

Eaton & Van Winkle LLP