



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

October 3, 2016

Daniel R. Godin
President and Chief Executive Officer
Air Industries Group
360 Motor Parkway, Suite 100
Hauppauge, NY 11788

**Re: Air Industries Group
Preliminary Proxy Statement on Schedule 14A
Filed July 8, 2016
File No. 001-35927**

Dear Mr. Godin:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments does 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/ John Dana Brown

John Dana Brown
Attorney Advisor
Office of Transportation and Leisure

cc: Vincent J. McGill
Eaton & Van Winkle LLP