



DIVISION OF
CORPORATION FINANCE

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

April 3, 2026

Dorith Hakim
Chief Executive Officer
CPI AEROSTRUCTURES, INC.
405 Lexington Avenue, 44th Floor
New York, New York 10174

Re: CPI AEROSTRUCTURES, INC.
Registration Statement on Form S-3
Filed March 31, 2026
File No. 333-294801

Dear Dorith Hakim:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Jenny O'Shanick at 202-551-8005 with any questions.

Sincerely,

Division of Corporation Finance
Office of Manufacturing

cc: Paul Lucido