



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

Mail Stop 6010

February 4, 2008

Via Facsimile and U.S. Mail

Mr. Dennis Sunshine
Chief Executive Officer
Orbit International Corp.
80 Cabot Court
Hauppauge, NY 11788

**Re: Orbit International Corp.
Form 10-KSB for the year ended December 31, 2006
Filed April 2, 2007
File No. 0-3936**

Dear Mr. Sunshine:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time.

Sincerely,

Kevin L. Vaughn
Branch Chief