



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

DIVISION OF  
CORPORATION FINANCE

Mailstop 4631

December 8, 2016

Via E-Mail

William Golden  
General Counsel and Secretary  
Precision Aerospace Components, Inc.  
351 Camer Drive  
Bensalem, PA 19020

**Re: Precision Aerospace Components, Inc.  
Preliminary Proxy Statement on Schedule 14C  
Filed November 23, 2016  
File No. 000-30185**

Dear Mr. Golden:

We have completed our review of your filing. 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.

Sincerely,

/s/ Craig Slivka, for

Pamela Long  
Assistant Director  
Office of Manufacturing and  
Construction