



DIVISION OF  
CORPORATION FINANCE

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

September 26, 2017

Mail Stop 4631

Via E-mail

Scott Christopher  
Chief Financial Officer  
Fortress Transportation and Infrastructure Investors, LLC  
1345 Avenue of the Americas  
New York, New York 10105

**Re: Fortress Transportation and Infrastructure Investors, LLC  
Form 10-K for Fiscal Year Ended December 31, 2016  
Filed February 24, 2017  
File No. 1-37386**

Dear Mr. Christopher:

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/ Terence O'Brien

Terence O'Brien  
Branch Chief  
Office of Manufacturing and  
Construction