



September 2013

To Whom It May Concern:

I am pleased to offer my highest recommendation to the firm of Rotenberg, Merill, Solomon Bertiger, and Guttilla.

I have over 40 years of experience with CPA firms, starting with my 7 years with Deloitte in the 1970's. Subsequent to that as senior executive of public and private companies I have dealt with the international firms including Ernst & Young, and Price Waterhouse; the smaller, but still large firms of Grant Thornton, BDO, McGladrey, Eisner Amper and others as well as several smaller regional and local firms.

In my experience, the large firms offer very high quality and a large array of services, but at a very high cost compounded by the often aggravating bureaucracy that naturally accompanies any large organization. You will get the right answer to a question or problem, but it will take some time and cost a lot. The smaller firms are less expensive and easier to deal with but the quality and range of services often lower.

This is not the case with Rotenberg Meril.

They offer high quality professional guidance without the layers of middle management. The founding partners of the Firm are readily available for consultation

I have known the firm and its founding partners for over 20 years. They are my default – *my first* – choice when I need an accounting firm. They have been the auditors of my current employer, Air Industries Group, since my arrival in 2008. I came to Air Industries in a restructuring role to address some pressing financial and liquidity issues. And as is so often the case, I discovered that there were also some accounting issues, including some unresolved comment letter issues with the SEC.

Since 2009, Rotenberg Meril has been instrumental in assisting Air Industries in:

- Closing one subsidiary, with all attendant discontinued operations issues
- resolving the SEC comment letters,
- resolving a difficult inventory valuation issue,
- voluntarily suspending SEC reporting by filing a Form 15,
- the acquisition of a substantial new subsidiary, including a Private Placement of shares and major and positive balance sheet restructuring,
- resuming SEC reporting by filing a Form 10, which went through multiple SEC comment letters,
- relisting the common stock first on the Bulletin Board, and now the NYSE MKT, and
- filing a full S-1 registration statement.

I am sure you will agree this was an active accounting environment.

These activities could not have been accomplished as expeditiously as they were without the timely, efficient and cost-effective assistance of Rotenberg Meril.

I would be happy to speak with you and answer any questions you may have. Please feel free to contact me at 917.846.1917 or by email at mer@mrecca.com

Yours truly,

A handwritten signature in blue ink that reads "Michael Recca". The signature is fluid and cursive, with a large loop at the end of the last name.

Michael Recca