

AIRTRAX INC  
Form RW WD  
February 14, 2008

Airtrax, Inc.  
200 Freeway Drive, Unit One  
Blackwood, New Jersey 08012  
(856) 232-3000

February 14, 2008

VIA ELECTRONIC SUBMISSION  
Division of Corporation Finance  
Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

Re: Airtrax, Inc. (the "Company")  
Registration Statement on Form SB-2  
Initially Filed May 4, 2007  
File No. 333-142644

Ladies and Gentlemen:

We previously filed a request for withdrawal of the above-referenced registration statement on Form SB-2. We hereby request that such request for withdrawal be withdrawn, as it fails to meet the requirements for such request. We intend to refile an appropriate request for withdrawal of the above-referenced registration statement on Form SB-2. If you have any questions concerning this matter, please contact Richard Friedman at (212) 930-9700.

Thank you for your assistance in this matter.

AIRTRAX, INC.

By: /s/ ROBERT WATSON  
Robert Watson  
President