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AIRTRAX INC  
Form CORRESP  
January 27, 2005

[Airtrax, Inc. Letterhead]

January 27, 2005

VIA FACSIMILE AND EDGAR  
Mr. Dan Duchovny  
United States Securities  
and Exchange Commission  
450 Fifth Street, N.W.  
Washington, D.C. 20549  
202-942-9585

Re: Airtrax, Inc. - Preliminary Proxy Filed January 11, 2005 (File No.  
001-16237)

Dear Mr. Duchovny:

Reference is made to the Preliminary Proxy Statement on Schedule 14A of Airtrax, Inc. (the "Company") which was filed with the Securities Exchange Commission (the "SEC") on January 11, 2005 (File No. 001-16237).

The Company hereby requests that the SEC not undertake a review of the above referenced filing. After further review, the Company has determined that it needs to amend the Preliminary 14A and will re-file sometime next week.

Thank you and please do not hesitate to contact the undersigned with any questions.

Very truly yours,  
Airtrax, Inc.

/s/ Peter Amico

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Peter Amico  
President