

September 21, 2018

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

Re: Fortress Transportation & Infrastructure Investors, LLC  
Form 10-Q for Fiscal Quarter Ended June 30, 2018  
Filed August 3, 2018  
Form 10-K for Fiscal Year Ended December 31, 2017  
Filed March 1, 2018  
File No. 001-37386

Dear Mr. Christopher:

We have reviewed your filing and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to these comments within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments.

Form 10-K for Fiscal Year Ended December 31, 2017

Management's Discussion and Analysis of Financial Condition and Results of Operations  
Application of Critical Accounting Policies  
Goodwill, page 87

1. The goodwill critical accounting policy cites an increase in forecasted revenue based on increased volumes under current contracts and the acquisition of additional storage contracts, the expansion of refineries in the Beaumont/Port Arthur area, growing crude oil production in the U.S. and Canada and the development of both inbound and outbound pipelines to and from the Jefferson Terminal over the next two years.

Please provide us with your goodwill impairment analysis for this reporting unit as of your most recent

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testing date. Please tell us how you considered actual historical results pursuant to item d of ASC 350-20-35-3C. In this regard, we note the sequential decrease of revenues during each of the quarters of 2017, along with increased net losses, increased adjusted net losses, and increased negative adjusted EBITDA for Jefferson Terminal over those periods. We note the losses continue into the two quarters of 2018.

Form 10-Q for Fiscal Quarter Ended June 30, 2018

Financial Statements  
Note 2- Summary of Significant Accounting Policies  
Revenue Recognition, page 13

2. We note your disclosures on page 13 for the adoption of ASC 606, which appear to substantially replicate the disclosures you provided in your 2017 Form 10-K in accordance with SAB 74 rather than the disclosures required by ASC 606-10-50. Please tell us how you considered the disclosure guidance set forth in ASC 606-10-50 for your revenue that is subject to ASC 606 (e.g. explanations of your performance obligations,

transaction price allocated to remaining performance obligations,  
significant judgments  
applied, determining the timing of satisfaction of each performance  
obligation, election of  
practical expedients, etc.). We remind you of the guidance in Rule  
10-01(a)(5) of  
Regulation S-X, which would elicit both annual and interim periods  
financial statement  
disclosures prescribed by new accounting principles and practice in  
each quarterly report  
in the year of adoption.

3. We note your accounting policy for the recognition of maintenance  
revenue. Please  
describe to us the basis in GAAP for this policy.

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.

You may contact Tracie Mariner, Staff Accountant, at (202) 551-3744, or  
Jenn Do, Staff  
Accountant, at (202) 551- 3743, if you have questions regarding comments on the  
financial  
statements and related matters.

Sincerely,

FirstName LastNameScott Christopher

Division of Corporation

Finance

Comapany NameFortress Transportation & Infrastructure Investors LLC

Office of Manufacturing

and

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Construction

FirstName LastName