



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4631

Mail Stop 4631

May 12, 2010

Mr. Bradley S. Forsyth
Senior Vice President and Chief Financial Officer
Willis Lease Finance Corporation
773 San Marin Drive, Suite 2215
Novato, CA 94998

RE: Willis Lease Finance Corporation
Form 10-K for the year ended December 31, 2008
File March 31, 2009
Definitive Proxy Statement on Schedule 14A
Filed on April 29, 2009
File No. 001-15369

Dear Mr. Forsyth:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Pamela A. Long
Assistant Director