



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 4631

September 3, 2009

via U.S. mail and facsimile

Paul J. Kane, Chief Financial Officer
Omega Flex, Inc.
451 Creamery Way
Exton, Pennsylvania 19341

**RE: Omega Flex, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2008
Filed March 18, 2009
Definitive Proxy Statement on Schedule 14A
Filed April 24, 2009
Form 10-Q for the Fiscal Quarter Ended March 31, 2009
File No. 0-51372**

Dear Mr. Kane:

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

If you have any further questions regarding our review of your filings, please direct them to Tracey Houser, Staff Accountant, at (202) 551-3736, or in her absence, Al Pavot at (202) 551-3738, or me at (202) 551-3355, if you have questions regarding comments on the financial statements and related matters. For other comments, please contact Era Anagnosti, Staff Attorney, at (202) 551-3369, or in her absence, Craig Slivka, Special Counsel, at (202) 551-3729.

Sincerely,

Terence O'Brien
Accounting Branch Chief