



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

December 20, 2010

Mr. Werner Funk, President
Omnitek Engineering Corp.
1945 S. Rancho Santa Fe Road
San Marcos, California 92078

**Re: Omnitek Engineering Corp.
Item 4.01 Form 8-K
Filed December 13, 2010
File No. 000-53955**

Dear Mr. Funk:

We have completed our review of your Item 4.01 Form 8-K and Item 4.01 Form 8-K/A and do not, at this time, have any further comments.

Sincerely,

Heather Clark
Staff Accountant