



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