

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

DIVISION OF CORPORATION FINANCE

November 24, 2020

Scott Flaherty Chief Financial Officer Willis Lease Finance Corporation 4700 Lyons Technology Parkway Coconut Creek, FL 33073

> Re: Willis Lease Finance Corporation Form 10-K for the Fiscal Year Ended December 31, 2019 Filed March 12, 2020 File No. 001-15369

Dear Mr. Flaherty:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance Office of Trade & Services