



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

Mail Stop 7010

September 25, 2007

**via U.S. mail and facsimile**

E. Lynn Wilkinson  
Vice President Finance and  
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, 2006  
Filed April 2, 2007  
File No. 0-51372**

Dear Mr. Wilkinson:

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, Jeanne Baker at (202) 551-3691, or me at (202) 551-3355.

Sincerely,

Terence O'Brien  
Accounting Branch Chief