

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