

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

DIVISION OF CORPORATION FINANCE

November 18, 2022

Al Kapoor Chief Executive Officer OmniLit Acquisition Corp. 1111 Lincoln Road, Suite 500 Miami Beach, FL 33139

> Re: OmniLit Acquisition Corp. Preliminary Proxy Statement on Schedule 14A Filed November 9, 2022 File No. 001-41034

Dear Al Kapoor:

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 Real Estate & Construction

cc: Christopher J. Capuzzi, Esq.