



DIVISION OF
CORPORATION FINANCE

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

May 12, 2025

Austin C. Willis
Chief Executive Officer
WILLIS LEASE FINANCE CORP
4700 Lyons Technology Parkway
Coconut Creek, FL 33073

Re: WILLIS LEASE FINANCE CORP
Registration Statement on Form S-3
Filed May 6, 2025
File No. 333-286998

Dear Austin C. Willis:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Kate Beukenkamp at 202-551-3861 with any questions.

Sincerely,

Division of Corporation Finance
Office of Trade & Services

cc: Ellen Ehrenpreis