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September 5, 2001

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PALO ALTO, CALIFORNIA 94304-1125

WRITER'S DIRECT DIAL NUMBER

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**REGISTERED MAIL
RETURN RECEIPT REQUESTED**

Pension and Welfare Benefits Administration
Top Hat Plan Exemption
Room N-5644
US Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Re: *Willis Lease Finance Corporation Top Hat Plan Filing*

Dear Sir/Madam:

On behalf of Willis Lease Finance Corporation (EIN 68-0070656), with principal place of business at 2320 Marinship Way, #300, Sausalito, CA 94965, and in perfection of its obligation under Department of Labor Regulation Section 2520.104-23, we do hereby file a statement advising of the adoption, effective July 1, 2001, of a new deferred compensation plan which is an unfunded plan of deferred compensation maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The plan is entitled the Willis Lease Finance Corporation Deferred Compensation Plan and has 1 participant. Willis Lease Finance Corporation maintains no other deferred compensation plan.

U.S. DEPT OF LABOR
PUBLIC DISCLOSURE
01 SEP 14 PM 1:19

DALLAS
2100 MCKINNEY AVENUE
DALLAS, TEXAS 75201-6911

DENVER
1801 CALIFORNIA STREET
DENVER, COLORADO 80202-2641

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200 PARK AVENUE
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1050 CONNECTICUT AVENUE, N.W.
WASHINGTON, D.C. 20036-5308

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75008 PARIS, FRANCE

LONDON
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LONDON SW1Y 5LP

OUR FILE NUMBER

C 97785-00004

GIBSON, DUNN & CRUTCHER LLP

Pension and Welfare Benefits Administration

September 5, 2001

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Please acknowledge receipt of this letter by endorsing the enclosed copy and returning it to the undersigned in the self-addressed, stamped envelope provided.

Very truly yours,



David West

DW/bad

Enclosures

cc: Denise Minaberry (WLFC)

Douglas D. Smith (GDC)

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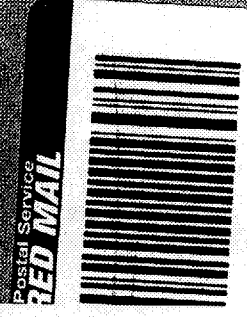
FIRST CLASS MAIL

FROM
GIBSON, DUNN & CRUTCHER LLP
333 South Grand Avenue
Los Angeles, California 90071

Pension & Welfare Benefits Adm.
Top Hat Plan Exemption
Room N-5644
US Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

RETURN RECEIPT REQUESTED

20/03



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