

WILLIS LEASE FINANCE CORP  
Form 8-K  
May 17, 2006

**UNITED STATES**  
**SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

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**FORM 8-K**

**CURRENT REPORT**  
**PURSUANT TO SECTION 13 OR 15(d) OF THE**  
**SECURITIES EXCHANGE ACT OF 1934**

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Date of Report: **May 17, 2006**

**Willis Lease Finance Corporation**

(Exact Name of Registrant as Specified in Charter)

**Delaware**  
(State or Other Jurisdiction  
of Incorporation)

**0-28774**  
(Commission File  
Number)

**68-0070656**  
(I.R.S. Employer  
Identification Number)

**2320 Marinship Way, Suite 300**  
**Sausalito, California 94965**

(Address of Principal Executive Offices) (Zip Code)

Registrant's telephone number, including area code: **(415) 275-5100**

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Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- o Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
  
  - o Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
  
  - o Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
  
  - o Pre-commencement communications pursuant Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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**Item 2.02 Results of Operations and Financial Condition and Item 7.01 Regulation FD Disclosure**

The following information and exhibit are furnished pursuant to Item 2.02, Results of Operations and Financial Condition and Item 7.01, Regulation FD Disclosure. This information shall not be deemed filed for the purposes of Section 18 of the Securities Exchange Act of 1934, as amended (the Exchange Act), or incorporated by reference in any filing under the Securities Act of 1933, as amended, or the Exchange Act, except as expressly set forth by specific reference in such a filing.

On May 12, 2006, the Company issued a Press Release setting forth the Company's results from operations for the first fiscal quarter and financial condition as of March 31, 2006. A copy of the Press Release is attached hereto as Exhibit 99.1 and is incorporated herein by reference.

**Item 9.01 Financial Statements & Exhibits**

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The Company hereby furnishes the following exhibit pursuant to Item 2.02, Results of Operations and Financial Condition and Item 7.01, Regulation FD Disclosure .

<b>Exhibit No.</b>	<b>Description</b>
99.1	Press Release issued May 12, 2006

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**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Dated May 17, 2006.

WILLIS LEASE FINANCE  
CORPORATION

By: /s/ Robert M. Warwick  
Robert M. Warwick  
Executive Vice President and  
Chief Financial Officer