



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
CF/AD5
100 F STREET, NE
WASHINGTON, D.C. 20549-3561

October 23, 2007

Via Facsimile

Michael J. McCann
Chief Financial Officer
PHI, Inc.
2001 SE Evangeline Thruway
Lafayette, LA 70508

RE: PHI, Inc.
Form 10-K for the Year Ended December 31, 2006
File Number: 000-09827

Dear Mr. McCann:

We have completed our review of your Form 10-K and related filings, and at this time do not have further comments.

Sincerely,

Michael Fay
Accounting Branch Chief