

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

November 3, 2010

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

Re: PHI, Inc.

Form 10-K: For the Fiscal Year Ended December 31, 2009

File No. 000-09827 Filed March 8, 2010

Dear Mr. McCann:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

Lyn Shenk Branch Chief