## Via Fax & U.S. Mail

Mr. William E. Chiles President and Chief Executive Officer Bristow Group Inc. Suite 1700 2000 W. Sam Houston Parkway South Houston, Texas 77042

**Re:** Bristow Group Inc.

Form 10-K for the year ended March 31, 2005 Form 10-Q for the quarterly period ended September 30, 2005 Form 10-Q for the quarterly period ended December 31, 2005 File No. 001-31617

Dear Mr. Chiles:

We have completed our review of your Form 10-K and related filings referenced above and have no further comments at this time.

Sincerely,

Linda Cvrkel Branch Chief