



DIVISION OF  
CORPORATION FINANCE

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

July 19, 2013

Via E-mail  
Udo Rieder  
Chief Executive Officer  
Erickson Air-Crane Incorporated  
5550 SW Macadam Avenue, Suite 200  
Portland, OR 97239

**Re: Erickson Air-Crane Incorporated  
Amendment No. 1 to Registration Statement on Form S-3  
Filed July 11, 2013  
File No. 333-189196**

Dear Mr. Rieder:

We have reviewed your responses to the comments in our letter dated July 2, 2013 and have the following additional comment.

Plan of Distribution, page 9

1. We note your response to our prior comment 3. Please revise this section to state that the selling stockholders “may be deemed” underwriters.

You may contact Donald E. Field at (202) 551-3680 or me at (202) 551-3469 if you have questions regarding the comment above.

Sincerely,

/s/ Justin Dobbie

Justin Dobbie  
Legal Branch Chief

cc: Michael Reed  
DLA Piper LLP