



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

DIVISION OF
CORPORATION FINANCE

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