



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

DIVISION OF  
CORPORATION FINANCE

October 30, 2014

Via E-mail  
William Amelio  
Chief Executive Officer  
CHC Group Ltd.  
190 Elgin Avenue  
George Town  
Grand Cayman, KY1-9005

**Re: CHC Group Ltd.  
Amendment No. 1 to Registration Statement on Form S-1  
Filed October 16, 2014  
File No. 333-198876**

Dear Mr. Amelio:

We have reviewed your responses to the comments in our letter dated October 15, 2014 and have the following additional comment.

Exhibit 5.1

1. Please revise to have counsel opine that the rights are binding obligations of the company under the law of the jurisdiction governing the rights agreement. Refer to Section II.B.f. of Staff Legal Bulletin, No. 19, available on our website at [www.sec.gov](http://www.sec.gov). Please also revise the legality opinion to remove assumption 4.

You may contact Ryan Adams at (202) 551-3191 or me at (202) 551-3210 with any questions.

Sincerely,

/s/ Susan Block

Susan Block  
Attorney-Advisor

cc: Via E-mail  
Louis Lehot  
Cooley LLP