

September 20, 2006

Via Fax and U.S. Mail

Mr. Michael McCann  
Chief Financial Officer, Treasurer and Secretary  
PHI, Inc.  
2001 S.E. Evangeline Thruway  
Lafayette, LA 70508

**Re: PHI, Inc.**  
**Supplemental response regarding registration statement on Form S-4**  
**Submitted August 28, 2006**  
**File No. 333-135674**

Dear Mr. McCann:

We have reviewed your response to the oral comment issued on July 20, 2006 and have the following additional comments.

Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with supplemental information so that we can better understand your disclosure. After reviewing this information, we may raise additional comments.

The purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects and welcome any questions you may have about our comments or on any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

General

1. Please note that our comments regarding any of the draft opinions should be applied to all of the opinions, if applicable.

Akin, Gump, Strauss, Hauer & Feld [New York opinion]

2. Please delete the last sentence of the opinion or confirm that the opinion will be dated the date of effectiveness.

Jones, Walker, Waechter, Poitevent, Carrere & Denegre [Louisiana opinion]

3. Please revise the first sentence of the second paragraph to specifically identify the guarantors covered by this opinion.
4. Please revise the second page of your opinion to delete the remainder of paragraph (1) beginning with the words “except where the failure... .” or advise.
5. Please revise the first sentence of the third-to-last paragraph of the opinion. Your opinion may not be limited to the Business Corporation Law of the State of Louisiana. Please delete this limitation or clarify that this reference also includes the applicable provisions of the Louisiana constitution and reported judicial interpretations interpreting these laws. Refer, by analogy, to Section VIII.A.14 of the CF Current Issues Outline.
6. We note the second-to-last paragraph of the opinion. We believe this language places an impermissible limitation on reliance by investors. Please delete.

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As appropriate, please amend your registration statement in response to these comments. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Act of 1933 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all the facts relating to a company’s disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

Notwithstanding our comments, in the event the company requests acceleration of the effective date of the pending registration statement, it should furnish a letter, at the time of such request, acknowledging that:

- should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in connection with our review of your filing or in response to our comments on your filing.

We will consider a written request for acceleration of the effective date of the registration statement as a confirmation of the fact that those requesting acceleration are aware of their respective responsibilities under the Securities Act of 1933 and the Securities Exchange Act of 1934 as they relate to the proposed public offering of the securities specified in the above registration statement. We will act on the request and, pursuant to delegated authority, grant acceleration of the effective date.

We direct your attention to Rule 461 regarding requesting acceleration of a registration statement. Please allow adequate time after the filing of any amendment for further review before submitting a request for acceleration. Please provide this request at least two business days in advance of the requested effective date.

If you have any questions regarding these comments, you may contact Daniel Morris at (202) 551-3314. If you need further assistance, you may contact me at (202) 551-3454.

Sincerely,

Sara D. Kalin  
Branch Chief—Legal

cc: Via Facsimile (713) 236-0822  
Ms. Jennifer De la Rosa, Esq.  
Akin Gump Strauss Hauer & Feld LLP  
Telephone: (713) 220-5800