



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

DIVISION OF
CORPORATION FINANCE

November 3, 2010

Michael J. McCann
Chief Financial Officer
PHI, Inc.
2001 SE Evangeline Thruway
LaFayette, LA 70508

Re: PHI, Inc.
Form 10-K: For the Fiscal Year Ended December 31, 2009
File No. 000-09827
Filed March 8, 2010

Dear Mr. McCann:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

Lyn Shenk
Branch Chief