



DIVISION OF  
CORPORATION FINANCE

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

January 30, 2017

L. Don Miller  
Senior Vice President and Chief Financial Officer  
Bristow Group, Inc.  
2103 City West Blvd.,  
4<sup>th</sup> Floor  
Houston, Texas 77042

**Re: Bristow Group, Inc.**  
**Form 8-K Dated August 4, 2016**  
**Filed August 4, 2016**  
**File No. 001-31617**

Dear Mr. Miller:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Lyn Shenk

Lyn Shenk  
Branch Chief  
Office of Transportation and Leisure