



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

November 25, 2008

Aaron D. Todd  
Chief Executive Officer  
Air Methods Corporation  
7301 South Peoria  
Englewood, CO 80112

**Re:           Air Methods Corporation**  
**Form 10-K/A for the fiscal year ended December 31, 2007**  
**Filed April 29, 2008**  
**File No. 000-16079**

Dear Mr. Todd:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Max A. Webb  
Assistant Director