

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

CORPORATION FINANCE

Mail Stop 3561

December 15, 2016

Peter P. Csapo Chief Financial Officer Air Methods Corporation 7301 South Peoria Englewood, Colorado 80112

Re: Air Methods Corporation

Form 10-K for the Year Ended December 31, 2015

Filed February 26, 2016 File No. 000-16079

Dear Mr. Csapo:

We have completed our review of your filings. 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/ Melissa Raminpour

Melissa Raminpour Branch Chief Office of Transportation and Leisure