



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

DIVISION OF  
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