

Mail Stop 3561

April 10, 2007

Via Fax & U.S. Mail

Mr. Rick Davis
Senior Vice President and Chief Financial Officer
4740 Agar Drive
Richmond, British Columbia
Canada V7B 1A3

Re: CHC Helicopter Corporation
Form 20-F for the year ended April 30, 2006
Filed September 18, 2006
File No. 001-31472

Dear Mr. Davis:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

Linda Cvrkel
Branch Chief