



DIVISION OF  
CORPORATION FINANCE

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

February 18, 2025

Jennifer D. Whalen  
Chief Financial Officer  
Bristow Group Inc.  
3151 Briarpark Drive  
Suite 700  
Houston, TX 77042

**Re: Bristow Group Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2023**  
**Filed March 6, 2024**  
**File No. 001-35701**

Dear Jennifer D. Whalen:

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,

Division of Corporation Finance  
Office of Energy & Transportation