



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

January 16, 2009

Via U.S. mail

Mr. Todd Larsen
President and Chief Executive Officer
First Corporation
254-16 Midlake Boulevard
Calgary, AB Canada T2X 2X7

**Re: First Corporation
Amendment No. 2 to Schedule 14C
Filed December 17, 2008
File No. 0-52724**

**Form 10-Q/A-2 for the period ended March 31, 2008
Filed December 17, 2008**

Dear Mr. Larsen:

We have completed our review of the above referenced filings and your response letter and have no further comments at this time.

Sincerely,

H. Roger Schwall
Assistant Director

cc: C. Moncada-Terry
T. Levenberg

via Facsimile
Joseph Emas
305-531-1274