



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
CF/AD5  
100 F STREET, NE  
WASHINGTON, D.C. 20549-3561

DIVISION OF  
CORPORATION FINANCE

February 5, 2010

Via Mail and Fax

Randel G. Owen  
Chief Financial Officer and Executive Vice President  
Emergency Medical Services Corporation  
6200 South Syracuse Way, Suite 200  
Greenwood Village, CO 80111

**RE: Emergency Medical Services Corporation**  
**File Number: 001-32701**  
**Emergency Medical Services L.P.**  
**File Number: 333-127115**  
**Form 10-K for the Year Ended December 31, 2008**

Dear Mr. Owen:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Lyn Shenk  
Branch Chief