

July 06, 2007

Mail Stop 3561

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

**RE: Emergency Medical Services Corporation and
Emergency Medical Services L.P. (the Company)
File No. 001-32701 and 333-127115
Form 10-K: For the Fiscal Year Ended December 31, 2006**

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,

Michael Fay
Branch Chief