



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-3561

April 21, 2011

William A. Sanger  
Chief Executive Officer  
Emergency Medical Services Corporation  
6200 S. Syracuse Way  
Suite 200  
Greenwood Village, CO  
80111

**Re: Emergency Medical Services Corporation  
Revised Preliminary Proxy Statement on Schedule 14A  
Filed March 25, 2011  
File No. 001-32701**

Dear Mr. Sanger:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Max A. Webb  
Assistant Director