



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