



DIVISION OF
CORPORATION FINANCE

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

September 28, 2012

Via E-mail

Andrew Clarke
Chairman and Chief Executive Officer
First Corporation
Maranello, Watch House Green,
Felsted, Essex, CM6 3EF,
United Kingdom

Re: First Corporation
Preliminary Information Statement on Schedule 14C
Filed August 28, 2012
File No. 000-52724

Dear Mr. Clarke:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ John Reynolds

John Reynolds
Assistant Director

cc: Mary O'Hara