



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