



DIVISION OF  
CORPORATION FINANCE

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

November 8, 2010

Jay S. Hennick  
Chief Executive Officer  
FirstService Corporation  
1140 Bay Street, Suite 4000  
Toronto, Ontario, Canada M5S 2B4

**Re: FirstService Corporation  
Form 40-F for the Fiscal Year Ended December 31, 2010  
File No. 000-24762**

Dear Mr. Hennick:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Cicely LaMothe  
Accounting Branch Chief