



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

October 7, 2008

Robert B. Allen
President
Brink's Home Security Holdings, Inc.
8880 Esters Boulevard
Irving, TX 75063

Re: Brink's Home Security Holdings, Inc.
Form 10-12B
Filed October 3, 2008
File No. 001-34088

Dear Mr. Allen:

We have completed our review of your Form 10 and have no further comments at this time.

Sincerely,

/s/ Jay Knight

for Larry Spigel
Assistant Director