



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

January 19, 2010

VIA U.S. MAIL & FASCIMILE

Mr. Robert B. Allen
Chief Executive Officer
Brink's Home Security Holdings, Inc.
8880 Esters Boulevard
Irving, TX 75063

RE: Brink's Home Security Holdings, Inc.
Form 10-K for the year ended December 31, 2008
Filed March 31, 2009
File No. 001-34088

Dear Mr. Allen:

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

Sincerely,

/s/Larry Spigel
Assistant Director