



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

June 17, 2009

Via U.S. Mail

Michael T. Dan  
Chairman and Chief Executive Officer  
The Brink's Company  
P.O. Box 18100  
1801 Bayberry Court  
Richmond, Virginia 23226

**Re: The Brink's Company  
Form 10-K  
Filed: March 2, 2009  
File No. 001-09148**

Dear Mr. Dan:

We have completed our review of your Form 10-K for the fiscal year ended December 31, 2009 and have no further comments at this time.

Please note that the company is responsible for the adequacy and accuracy of the disclosure in its filing. We are not approving any proposed disclosure you may have included in your response letter or any disclosure you include in your future filings in response to our comments.

If you have any further questions regarding our review of your filing, please call Matthew Spitzer at (202) 551-3227 or me at (202) 551-3314.

Sincerely,

Daniel Morris  
Attorney-Advisor