



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

January 31, 2007

**Via U.S. Mail and Fax (785) 856-9700**

Mr. Darius G. Nevin  
Executive Vice President and Chief Financial Officer  
Protection One, Inc.  
Protection One Alarm Monitoring Inc.  
1035 N. 3<sup>rd</sup> Street  
Suite 101  
Lawrence, Kansas 66044

RE: **Protection One, Inc.**  
**Form 10-K/A for the fiscal year ended December 31, 2005**  
**Filed April 10, 2006**

Dear Mr. Nevin:

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

Sincerely,

Larry Spigel  
Assistant Director