March 7, 2007

Via Fax & U.S. Mail

Mr. Jack Brucker President and Chief Executive Officer Rural/Metro Corporation 9221 East Via de Ventura Scottsdale, Arizona 85258

> Re: Rural/Metro Corporation Form 10-K for the year ended June 30, 2006

Filed September 22, 2006

File No. 000-22056

Dear Mr. Brucker:

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

Sincerely,

David R. Humphrey Accounting Branch Chief