



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-3561

Mail Stop 3561

April 29, 2010

Jack E. 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 fiscal year ended June 30, 2009
Filed September 9, 2009
File No. 000-22056**

Dear Mr. Brucker:

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

Regards,

John Dana Brown
Attorney-Advisor