



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

March 9, 2009

**VIA US 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.  
Protection One Alarm Monitoring, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2007  
Filed March 17, 2008  
File Nos. 001-12181-01 and 001-12181**

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