



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

Mail Stop 6010

February 24, 2009

Via U.S. Mail

Mr. James B. Huff
Chief Financial Officer
Universal Security Instruments, Inc.
7-A Gwynns Mill Court
Owings Mills, MD 21117

**Re: Universal Security Instruments, Inc.
Form 10-K for the fiscal year ended March 31, 2008
Filed July 8, 2008
File No. 1-31747**

Dear Mr. Huff:

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

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief