



DIVISION OF
CORPORATION FINANCE

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

March 2, 2011

Mr. James B. Huff , Chief Financial Officer
Universal Security Instruments, Inc.
11407 Cronhill Drive, Suite A
Owings Mills, Maryland 21117

**Re: Universal Security Instruments, Inc.
Form 10-K for the Fiscal Year Ended March 31, 2010
Filed June 26, 2010
File No. 1-31747**

Dear Mr. Huff:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief