

November 19, 2007

Mail Stop 4561

By U.S. Mail and facsimile to (310) 827-0600

Mr. Munjit Johal, Chief Financial Officer
Secured Diversified Investment, Ltd.
5030 Campus Drive
Newport Beach, CA 92660

**RE: Secured Diversified Investment, Ltd.
File No. 000-30653
Form 10-KSB for the year ended December 31, 2006
Forms 10-QSB for the quarters ended March 31, 2007 and June 30, 2007**

Dear Mr. Johal:

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

Sincerely,

Linda van Doorn
Senior Assistant Chief Accountant