



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4561

July 3, 2007

Robert Steen  
Assistant Vice President, Assistant Treasurer,  
Principal Financial Officer and Principal Accounting Officer  
United Security Bancshares, Inc.  
131 West Front Street, Post Office Box 249  
Thomasville, Alabama 36784

**Re: United Security Bancshares, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2006**  
**Form 10-Q for the Fiscal Quarter Ended March 31, 2007**  
**File No. 0-14549**

Dear Mr. Steen:

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

Sincerely,

Hugh West  
Accounting Branch Chief