

Mail Stop 4561

September 30, 2009

R. Terry Phillips  
President and Chief Executive 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, 2008  
File No. 000-14549**

Dear Mr. Phillips:

We have completed our review of your Form 10-K for the fiscal year ended December 31, 2008, and we have no further comments.

Sincerely,

Gregory Dundas  
Attorney Adviser