



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 4720

November 10, 2009

Via US Mail and Facsimile to (803) 641-3090

Roy G. Lindburg
Executive Vice President and Chief Financial Officer
Security Federal Corporation
238 Richland Avenue West
Aiken, SC 29801

Re: Security Federal Corporation
Form 10-K for the fiscal year ended March 31, 2009
Form 10-Q for the quarter ended June 30, 2009
File No. 000-16120

Dear Mr. Lindburg:

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

Sincerely,

Amit Pande
Accounting Branch Chief