

Via Facsimile and U.S. Mail
Mail Stop 6010

December 5, 2008

Mr. Brian R. McLeod
Chief Financial Officer
The National Security Group, Inc.
661 East Davis Street
Elba, AL 36323

**Re: National Security Group, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2007
File No. 0-18649**

Dear Mr. McLeod:

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

Sincerely,

Carlton E. Tartar
Branch Chief