



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4546

February 28, 2011

Mr. Brian R. McLeod
Chief Financial Officer
The National Security Group, Inc.
P.O. Box 703
661 East Davis Street
Elba, Alabama 36323

Re: The National Security Group, Inc.
File No. 0-18649

Dear Mr. McLeod:

In your letter dated February 2, 2011, you request, in response to comments from the Division of Corporation Finance's staff, that we waive the requirement to file in your Form 10-K for the year ended December 31, 2009 a reissued audit report by The National Security Group, Inc.'s predecessor auditor who audited The National Security Group, Inc.'s financial statements for the year ended December 31, 2008. In a telephone conference today, you indicated that National Security's predecessor auditor, Barfield Murphy Shank & Smith, P.C. is unwilling to reissue their report.

We have reviewed the factors in your letter and do not believe they provide a sufficient basis to grant your request. Because the predecessor auditor is unwilling to reissue their report, National Security should amend its 2009 Form 10-K to: (A) label the 2008 financial statements and related disclosure as "unaudited", (B) include a report reissued by Warren, Averett, Kimborough & Marino, LLC that removes reference to the report of the predecessor auditor, and (C) include disclosure that explains the circumstances why the 2008 financial statements are labeled unaudited. In addition, National Security's 2009 Form 10-K filing cannot comply with the requirements of Form 10-K until it is amended to include an audit report from an independent accountant on National Security's 2008 financial statements.

If you have any questions about this letter, please contact me at 202.551.3516.

Sincerely,

Todd E. Hardiman
Associate Chief Accountant