

October 15, 2007

Mail Stop 4561

Mr. T. Greenlee Flanagin  
Chief Executive Officer  
Security Land and Development Corporation  
2816 Washington Road, #103  
Augusta, GA 30909

**RE: Security Land and Development Corporation  
Form 10-KSB for the period ended September 30, 2006  
Filed December 29, 2006  
File No. 0-07865**

Dear Mr. Flanagin:

We have completed our review of your Form 10-KSB and do not, at this time, have any further comments.

Sincerely,

Daniel L. Gordon  
Branch Chief