



DIVISION OF
CORPORATION FINANCE

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

February 20, 2013

Via E-mail

Mr. T. Greenlee Flanagin
President and Chief Executive Officer
Security Land & Development Corp
2816 Washington Rd #103
Augusta, GA 30909

**RE: Security Land & Development Corp
Form 10-K for the Fiscal Year Ended September 30, 2012
Filed December 21, 2012
File No. 0-07865**

Dear Mr. Flanagin:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Jonathan Wiggins

Jonathan Wiggins
Staff Accountant