



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