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