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July 12, 2007

Tara Harkins
Securities and Exchange Commission
Division of Corporation Finance
100 F Street, NE
Washington, DC 20549

Re: Security Devices International Inc.
Registration Statement on Form SB-2
File No. 333-143301

This office represents Security Devices International Inc. (the "Company").
In reference to the Staff's letter dated June 21, 2007 we would like to address
comments 1, 18, 20, 21 and 22 before filing an amendment to the registration
statement.

C-1 Since the accountants are not being paid on a contingency basis the
disclosure required by Item 509 of Regulation S-B is not required.

C-18 Since the prospectus will not reference the accountants as experts there
is no need for the accountants to refer to their firm as "Experts" in
their consent.

C-20,
21, 22 The proposed modification to the "Controls and Procedures" section of
the Company's 10-Q is shown below:

Sheldon Kales, the Company's Chief Executive and Rakesh Malhotra, the
Company's Principal Financial Officer, have evaluated the
effectiveness of the Company's disclosure controls and procedures (as
defined in Rule 13a-15(e) of the Securities Exchange Act of 1934) as
of the end of the period covered by this report, and in their opinion
the Company's disclosure controls and procedures are effective. There
were no changes in the Company's internal controls over financial
reporting that occurred during the fiscal quarter that have
materially affected, or are reasonably likely to materially affect,
the Company's internal controls over financial reporting.

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Please advise if our proposed responses to these comments are acceptable
to the Staff.

Very Truly Yours,

HART & TRINEN, L.L.P.

William T. Hart

WTH:ap

