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September 10, 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, Amendment #3
File No. 333-143301

This office represents Security Devices International Inc. (the "Company").
Amendment #3 to the Company's registration statement has been filed with the
Commission. This letter provides the Company's responses to the comment received
from the Staff by letter dated September 7, 2007.

The Company did not determine the fair value of the options based on the
weighted average market value of the Company's common stock.

The market price (publicly traded) of the Company's common stock on the date of
grant was used for purposes of the Black Scholes option pricing model. The
market price of the Company's common stock used for calculation in the Black
Scholes option pricing model was \$0.65 (October 30, 2006), \$1.90 (Nov 14, 2006),
\$1.90 (January 7, 2007) and \$2.65 (April 23, 2007).

The Company measured the fair value of each stock option grant on the day of
grant using the Black-Scholes Option pricing model. The weighted average grant
date fair value of the options granted was \$0.58 (options granted October 31,
2006), \$1.58 (options granted November 14, 2006), \$1.64 (options granted January
7, 2007) and \$2.06 (options granted April 23, 2007).

We have changed the wording in Note 6 to the November 30, 2006 and May 31, 2007
financial statements to clarify this issue.

Note 6 to November 30, 2006 financial statements.

	Options granted October 31, 2006 -----	Options granted November 14, 2006 -----
Risk free rate	3.50%	3.50%
Volatility factor	100%	100%
Expected dividends	0%	0%
Forfeiture rate	0%	0%
Expected life	5 years	5 years
Range of exercise prices	\$0.10-0.50	\$1.00
Total number of options granted	1,550,000	100,000
Market price of Company's common stock on date of grant	\$0.65	\$1.90
Grant date fair value of options	\$0.58	\$1.58
Stock-based compensation cost expensed for year ended November 30, 2006	\$892,214	\$157,726
Unexpended stock-based compensation deferred over to next year	nil	nil

Note 6 to May 31, 2007 financial statements.

	Options granted April 23,2007	Options granted January 7, 2007
	-----	-----
Risk free rate	4.25%	3.50%
Volatility factor	106.04%	122.84%
Expected dividends	nil	nil
Forfeiture rate	0%	0%
Expected life	5 years	5 years
Range of exercise prices	\$2.75-3.60	\$1.50
Market price of Company's common stock on date of grant	\$2.65	\$1.90
Grant date fair value of options	\$2.06	\$1.64
Total number of options granted	340,000	125,000
Stock-based compensation cost expensed	\$700,298	\$204,986
Unexpended stock-based compensation deferred over to next period	nil	nil

Very Truly Yours,

HART & TRINEN, L.L.P.

William T. Hart

WTH:ap