464 Old Orchard Grove Toronto, Ontario Canada M5M 2G4

September 19, 2007

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

> Re: Security Devices International, Inc. Form SB-2 File No. 333-143301

Security Devices International, Inc. (the "Company") requests that the effective date of the above captioned Registration Statement be accelerated to Thursday, September 20, 2007, 10:00 a.m. Eastern time, or as soon as practicable thereafter.

The Company understands that:

- o should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- o the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the Company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- o the Company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Very Truly Yours,

/s/ Sheldon Kales

Sheldon Kales, President