

Mail Stop 4561

April 30, 2008

Munjit Johal  
12202 North Scottsdale Road  
Phoenix, AZ 85054

**Re: Secured Diversified Investment LTD  
Form 8-K  
Filed April 8, 2008  
Form 8-K/A  
Filed April 22, 2008  
File No. 000-30653**

Dear Mr. Johal:

We have completed our review of your filings and do not, at this time, have any further comments.

You may contact the undersigned at (202) 551-3472 if you have questions.

Sincerely,

Yolanda Crittendon  
Staff Accountant