

NATIONAL SECURITY GROUP INC  
Form 8-K  
December 23, 2008

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

FORM 8-K

CURRENT REPORT

PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES  
EXCHANGE ACT OF 1934

Date of Report (Date of earliest event reported): December 23, 2008

**THE NATIONAL SECURITY GROUP, INC.**

(Exact name of registrant as specified in its charter)

Delaware  
(State or other jurisdiction  
of incorporation)

0-18649  
(Commission File Number)

63-1020300  
(IRS Employer  
Identification No.)

661 East Davis Street  
Elba, Alabama 36323  
(Address of principal executive offices)

36323  
(Zip Code)

Registrant's telephone number, including area code: (334) 897-2273

N/A  
(Former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- .. Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- .. Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- .. Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

- .. Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))



**Item 4.01. Changes in Registrant's Certifying Accountant**

On December 18, 2008, the Audit Committee of the Board of Directors of The National Security Group, Inc. (the "Company") approved the engagement of Warren, Averett, Kimbrough and Marino ("WAKM") to serve as the Company's independent registered public accounting firm for the fiscal year ending December 31, 2009. The engagement of WAKM resulted from a competitive request for proposal process undertaken by the Audit Committee pursuant to which the Audit Committee received proposals from WAKM, Barfield, Murphy, Shank & Smith and two other independent registered accounting firms.

During the company's two most recent fiscal years ended December 31, 2007 and 2006, and the subsequent interim period through December 18, 2008, neither the company nor anyone on its behalf consulted with WAKM regarding either the application of accounting principles to a specified transaction, either completed or proposed, or the type of audit opinion that might be rendered on the Company's financial statements, and neither a written report nor oral advice was provided that WAKM concluded was an important factor considered by the Company in reaching a decision as to the accounting, auditing or financial reporting issue; or any matter that was either the subject of a "disagreement" or a "reportable event," as those terms are defined in Item 304 of Regulation S-K and the related instructions.



**SIGNATURE**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

**The National Security Group,  
Inc.**

Dated: December 23, 2008

By: /s/ Brian R. McLeod  
Brian R. McLeod  
Chief Financial Officer