

Mail Stop 3561

July 25, 2006

Via Fax & U.S. Mail

Mr. William Guzik
Senior Vice President and Chief Financial Officer
1300 Arlington Heights Road
Itasca, Illinois 60143

Re: Midas, Inc.
Form 10-K for the year ended December 31, 2005
Filed March 16, 2006
File No. 001-13409

Dear Mr. Guzik:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Joseph A. Foti
Senior Assistant Chief Accountant