



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

DIVISION OF  
CORPORATION FINANCE

August 10, 2010

Mr. William M. Guzik  
Chief Financial Officer  
Midas, Inc.  
1300 Arlington Heights Road  
Itasca, IL 60143

**Re: Midas, Inc.  
Form 10-K  
Filed March 18, 2010  
File No. 001-13409**

**Definitive Proxy Statement on Schedule 14A  
Filed April 5, 2010**

Dear Mr. Guzik:

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

Sincerely,

Max A. Webb  
Assistant Director