



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