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November 19, 2010

Mr. John Grzeskiewicz
United States Securities and Exchange Commission
450 Fifth Street, N.W.
Judiciary Plaza
Washington, D.C. 20548

Attn: Division of Investment Management

Re: Tanaka Funds, Inc. File Nos. 333-169566, Registration Statement on form N-14 under the Securities Act of 1933.

Dear Mr. Grzeskiewicz:

Pursuant to Rule 461, we respectfully request that the Commission, having due regard for the interests of shareholders, accelerate the effective date of Registration Statement on Form N-14 under the Securities Act of 1933 of the above-described Registrant to November 19, 2010.

Thank you for your consideration.

A handwritten signature in dark ink, appearing to read 'D. Jones', written over a horizontal line.

David D. Jones