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JUN 14 2007

DIVISION OF CORPORATION FINANCE
OFFICE OF EMERGING GROWTH COMPANIES

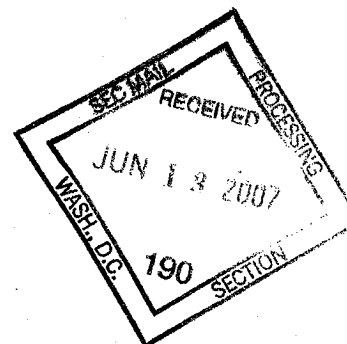
June 12, 2007

Via DHL Express

Securities and Exchange Commission

450 Fifth Street, N.W.

Washington, D.C. 20549



RE: **MIDAS TOUCH INTERNATIONAL HOLDINGS, INC.
REGULATION A OFFERING STATEMENT ON FORM 1-A**

Ladies and Gentlemen:

On behalf of my client, Midas Touch International Holdings, Inc. (the "Company"), I enclose five (5) copies of the Company's Regulation A Offering Statement on Form 1-A (the "Offering Statement") for your review. I also enclose one (1) copy of the cover page of the Offering Statement. Please date stamp the copy of the cover page of the Offering Statement and return the same to my attention in the enclosed self-addressed, stamped envelope.

If you have any questions or comments with respect to this matter, please do not hesitate to contact me.

I thank you for your attention to this matter.

With kind regards,

cc: Mr. Aaron Chaze
President, Chief Executive Officer and Director
Midas Touch International Holdings, Inc.
300 Center Ave., Suite 202, Bay City, MI 48708