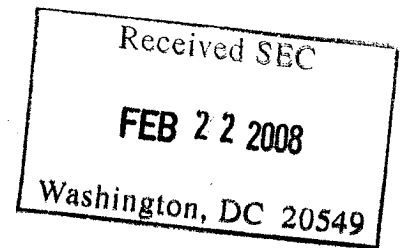


9  
COHEN & CZARNIK LLP  
17 State Street  
39<sup>th</sup> Floor  
New York, New York 10004

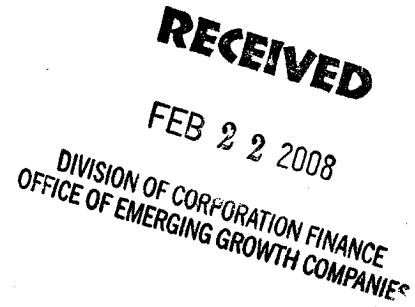
Stephen J. Czarnik, Esq.  
Direct Dial: (212) 232-8323  
Fax: (212) 937-3870



February 19, 2008

**Via Federal Express and Facsimile**

Securities and Exchange Commission  
450 Fifth Street, N.W.  
Washington, D.C. 20549  
Attention: John Reynolds, Assistant Director  
Office of Emerging Growth Companies



Re: Midas Touch International Holdings, Inc.  
Amendment No. 1 to the Offering Statement on Form 1-A  
Filed October 31, 2007  
File No. 24-10184

---

Ladies and Gentlemen:

On behalf of Midas Touch International Holdings, Inc. ("Midas" or the "Company"), I am submitting this letter in response to the comment letter of the staff of the Securities and Exchange Commission (the "Commission"), dated November 27, 2007, regarding Midas' offering statement on Form 1-A dated October 31, 2007. I also enclose five (5) copies of Amendment No. 2 to the offering statement which includes changes made to the offering statement in response to the staff's comments as well as three (3) copies which have been marked to show our revisions.

This letter recites below each comment of the Commission numbered in accordance with the comment letter and, following each comment, sets forth our response.

1. *Please amend the offering statement, including the Notification and offering circular, to name and describe your chief financial officer.*

The offering statement has been amended to name and describe the Company's Chief Financial Officer.

2. *On the cover page, please refer to the offering of up to 400 million shares of common stock immediately following "I(d) Description and amount of securities offered."*

The Cover Page has been amended to refer to the offering of \$400 million shares of common stock immediately following "I(d) Description and amount of securities offered."

3. *Please revise the "Use of Proceeds" section of the offering circular to comply with the first sentence of comment four and comments five and six of our last letter. The new disclosure about shareholder approval of a change in the uses of proceeds does not alleviate the need to address comment six.*

The Use of Proceeds section of the offering Statement has been amended accordingly.

Mr. John Reynolds, Assistant Director  
Securities and Exchange Commission  
February 19, 2008  
Page 2 of 2

4. We note the new disclosure that Midas Touch has identified a media company in India for acquisition. If this acquisition is probable, please provide the disclosure required by Form 1-A. If this acquisition is not probable, please indicate this fact in your disclosure and explain why the acquisition isn't probable.

The offering statement has been amended to remove the potential acquisition of a media company in India.

We would very much appreciate your prompt review of Amendment No. 2 to Form 1-A and our responses to your comment letter. If you have any comment or questions about the foregoing, please contact me at (212) 232-8323. I thank you for your attention to this matter.

With kind regards,

S. S. Czarnik

cc: Aaron Chaze, President  
Midas Touch International Holdings, Inc.  
300 Center Avenue, Suite 202  
Bay City, MI 48708