

Mail Stop 3561

May 4, 2007

BY U.S. Mail and via Facsimile

Mr. H. Michael Blair  
Chief Financial Officer  
BROADVIEW INSTITUTE, INC.  
4455 West 77<sup>th</sup> Street  
Minneapolis, MN 55435

**Re: Broadview Institute, Inc.**  
**Form 10-KSB for fiscal year ended March 31, 2006**  
**File No. 0-08505**

Dear Mr. Blair:

We have completed our review of your Form 10-KSB and have no further comments at this time.

Sincerely,

David R. Humphrey  
Branch Chief