

Mail Stop 4561

September 20, 2007

Mr. Gregory A. Wells
Chief Financial Officer
NTS Development Company
10172 Linn Station Rd
Louisville, KY 40223

**RE: NTS Mortgage Income Fund
Form 10-K for the fiscal year ended December 31, 2006
Filed March 28, 2007
File No. 0-18550**

Dear Mr. Wells:

We have completed our review of your Form 10-K and do not, at this time, have any further comments.

Sincerely,

Daniel L. Gordon
Branch Chief