

Mail Stop 3010

August 24, 2009

Mr. Gregory A. Wells
Chief Financial Officer
NTS Mortgage Income Fund
10172 Linn Station Road
Louisville, KY 40223

**Re: NTS Mortgage Income Fund
Item 4.01 Form 8-K
Filed July 29, 2009, as amended August 24, 2009
File No. 0-18550**

Dear Mr. Wells:

We have completed our review of your Form 8-K and related filings and do not, at this time, have any further comments.

Sincerely,

Jonathan Wiggins
Staff Accountant