

Mail Stop 4561

December 20, 2007

Mr. Mark R. Anderson  
Chief Executive Officer, President, and Director  
Integrity Mutual Funds, Inc.  
1 Main Street North  
Minot, ND 58703

**Re: Integrity Mutual Funds, Inc.  
Form 10-KSB for the year ended December 31, 2006  
Forms 10-QSB for the periods ended March 31, 2007, June 30, 2007,  
and September 30, 2007  
File No. 0-25958**

Dear Mr. Anderson:

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

Sincerely,

Daniel L. Gordon  
Branch Chief