

Mail Stop 4561

September 26, 2007

Timothy Franz
Chief Financial Officer
BNCCORP, Inc.
322 East Main Avenue
Bismarck, North Dakota 58501

RE: BNCCORP, Inc.
Form 10-K for Fiscal Year Ended December 31, 2006
Filed March 28, 2007
Form 10-Q for the Fiscal Quarter Ended March 31, 2007
Filed May 14, 2007
File No. 001-16527

Dear Mr. Franz,

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

Sincerely,

Paul Cline
Senior Accountant