

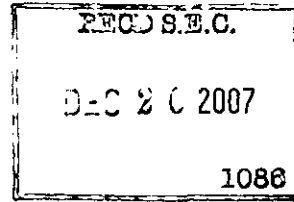
ANTONIO ALIBERTI
Managing Director
Securities Operations



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1 212.656.5034 | 1 212.656.5893
aaliberti@nyse.com



07082307



December 26, 2007

Ms. Velma T. Smith
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 2531
100 F Street, NE
Washington, DC 20549

CERTNYS

001-13409

Dear Ms. Smith:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, Midas, Inc., Preferred Stock Purchase Rights and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on December 24, 2007.

Sincerely,

PROCESSED

B **JAN 25 2008**
THOMSON
FINANCIAL

END