



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

Mail Stop 3561

November 17, 2010

Via U.S. Mail

Mr. Dennis Mills, Chief Executive Officer
MI Developments, Inc.
455 Magna Drive
Aurora, Ontario Canada L4G 7A9

Re: MI Developments, Inc.
Form 40-F for the year ended December 31, 2009
Filed March 29, 2010
File No. 001-31728

Dear Mr. Mills:

We have completed our review of your Form 40-F and related filings and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel
Branch Chief