



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