



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

December 11, 2008

Via U.S. Mail

Michael J. Bongiovanni  
President  
BMX Development Corp.  
19720 Jetton Road, 3<sup>rd</sup> Floor  
Cornelius, NC 28031

**Re: BMX Development Corp.  
Form 10-KSB and 10-KSB/A for the Fiscal Year Ended December 31, 2007  
Filed March 31, 2008, November 24, 2008 and December 8, 2008**

Dear Mr. Bongiovanni:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel  
Assistant Director