



DIVISION OF  
CORPORATION FINANCE

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

Via U.S. Mail and Facsimile

August 26, 2010

**Mr. Dean A. Stewart, Chief Financial Officer and Controller  
BMX Development Corp.  
19720 Jetton Road, 3rd Floor  
Cornelius, North Carolina 28031**

**RE: BMX Development Corp  
Form 8-K of August 23, 2010  
File No. 0-52670**

Dear Mr. Stewart:

We have completed our review of the above filing and do not, at this time, have any further comments.

Sincerely,

Carlos Pacho  
Senior Assistant Chief Accountant