



DIVISION OF
CORPORATION FINANCE

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

July 26, 2010

Thomas Morgan
Chief Executive Officer
Infrastructure Developments Corp.
13800 Coppermine Road, 2nd Floor
Herndon, Virginia 20171

**Re: Infrastructure Developments Corp (formerly 1st Buy and Sell Ltd.)
Form 10-K for the Fiscal Year Ended June 30, 2009
Form 10-Q for the Fiscal Quarters Ended September 30, 2009, December
30, 2009, and March 31, 2010
File No. 000-52936**

Dear Mr. Morgan:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Cicely LaMothe
Accounting Branch Chief