



DIVISION OF  
CORPORATION FINANCE

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

March 9, 2015

Via E-Mail

Eric Montandon  
Chief Executive Officer, Chief Financial Officer and Director  
Infrastructure Developments Corp.  
299 S. Main Street, 13th Floor  
Salt Lake City, Utah 84111

**Re: Infrastructure Developments Corp.  
Amendment No. 3 to Form 8-K  
Filed January 30, 2015  
Amendment No. 1 to Form 10-Q for the Fiscal Quarter Ended June 30, 2014  
Filed February 13, 2015  
File No. 000-52936**

Dear Mr. Montandon:

We issued comments to you on the above captioned filings on February 20, 2015. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to provide a complete, substantive response to these comments by March 23, 2015.

If you do not respond, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filing and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to publicly release comment and response letters relating to disclosure filings it has reviewed.

Please contact Tracey Houser, Staff Accountant, at (202) 551-3736 or Terence O'Brien, Accounting Branch Chief, at (202) 551-3355 if you have questions regarding comments on the financial statements and related matters. Please contact Kamyar Daneshvar, Staff Attorney, at (202) 551-3787 or Craig Slivka, Special Counsel, at (202) 551-3729 with any other questions.

Sincerely,

/s/ Terence O'Brien

Terence O'Brien  
Accounting Branch Chief