



DIVISION OF  
CORPORATION FINANCE

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

February 9, 2017

Via E-mail

Mr. Cyril Means III  
Chief Executive Officer  
Infrastructure Developments Corp.  
299 S. Main Street, 13th Floor  
Salt Lake City, Utah 84111

**Re: Infrastructure Developments Corp.  
Form 10-K for the Fiscal Year Ended December 31, 2015  
Filed May 5, 2016  
File No. 000-52936**

Dear Mr. Means:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Terence O'Brien

Terence O'Brien  
Branch Chief  
Office of Construction and  
Manufacturing