



DIVISION OF
CORPORATION FINANCE

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

September 10, 2010

Via U.S. Mail

Shelley Guidarelli
President and Chief Executive Officer
Norman Cay Development Inc.
4472 Winding Lane
Stevensville, MI 49127

**Re: Norman Cay Development Inc.
Amendment No. 3 to Form S-1
Filed September 3, 2010
File No. 333-167284**

Dear Ms. Guidarelli:

We have reviewed your registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments.

Prospectus Summary, page 6

The Company Overview, page 6

1. We note your response to comment one from our letter dated August 18, 2010. We also note from the bottom of page 21 that you intend to open locations in Stevensville, Michigan. Please revise the first paragraph to disclose the area where you intend to lease retail space.

Description of Our Business, page 20

First Year Operations, page 21

2. We note your statement at the bottom of page 21 that there is only one wireless reseller in Stevensville and there is untapped market potential in the area. Revise to disclose the name of the competing reseller. Also, explain why you believe there is untapped market potential in Stevensville. In this regard, we note Stevensville appears to have a population of about 1,000 people (refer to www.city-data.com/city/Stevensville-Michigan.html) and Berrien County has a population of about 160,000 people (refer to quickfacts.census.gov/qfd/states/26/26021.html). Please account for these factors when in your explanation.

The Industry, page 24

3. At the top of page 25, we note your disclosure regarding the growth of cell phone subscribers *worldwide*. However, we note your market is Stevensville. Please explain how and why worldwide subscriber growth applies to your market. Further, please explain how Mr. Slim's fortunes relate and apply to your operations. In this regard, we note he and his family control America Movil whose operations are significantly larger than yours.

Management's Discussion and Analysis, page 25

Liquidity and Capital Resources, page 25

4. We note your response to comment 16 from our letter dated August 18, 2010, but we partially re-issue this comment. Please revise to explain how you intend to repay the interest and principal on the note due to Mr. Ross and whether you will use any of the proceeds from this offering to repay the note.

Directors, Executive Officers, Promoters and Control Persons, page 27

5. We partially reissue comment 19 from our letter dated August 18, 2010. Revise to disclose Mr. Ross's role in the company and explain whether he is a promoter under Rule 405 of Regulation S-K. If applicable, please give us your reasons for concluding he is not a promoter or provide the disclosure required under Item 404(c) of Regulation S-K.

Financial Statements, page F-1

6. Please update your financial statements to include interim financial statements for the three months ended July 31, 2010.

Shelley Guidarelli
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You may contact Melissa Hauber, Staff Accountant, at 202-551-3368 or Robert Littlepage, Accountant Branch Chief, at 202-551-3361 if you have questions regarding comments on the financial statements and related matters. Please contact Ajay Koduri, Staff Attorney, at 202-551-3310 or Kathleen Krebs, Special Counsel, at 202-551-3350 with any other questions.

Sincerely,

/s/ Kathleen Krebs for
Larry Spigel
Assistant Director

cc: Via facsimile to 619-330-1888
Wade D. Huettel, Esq.
Carrillo Huettel, LLP