



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3030

September 10, 2015

Via E-mail

Daniel C. Masters, Esq.  
President and Director  
BIM Homes, Inc.  
3136 Mission Gorge Road, Suite 111  
San Diego, CA 92120

**Re: BIM Homes, Inc.  
Registration Statement on Form 10  
Amended August 25, 2015  
File No. 000-55489**

Dear Mr. Masters:

We have reviewed your amended 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 these comments within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response and any amendment you may file in response to these comments, we may have additional comments.

Item 2. Financial Information

1. Please update your disclosure in this section. For example, we note that this section does not address your most recent interim financial statements included in the filing. We also note the last sentence in your "Liquidity" disclosure about no loans, while Note 6 to your financial statements describes a loan. In this regard, please update your disclosure in Item 7 to reflect the loan, and file the related agreement as an exhibit to this registration statement.

Item 5. Directors and Executive Officers

2. Please expand your response to prior comment 5 to address BullsNBears.

Exhibit 23.1 and Exhibit 23.3

3. We refer to your response to prior comment 10. Please explain to us where the auditor reports dated June 23, 2015 and August 10, 2015 referenced in Exhibits 23.1 and 23.3 are included in the filing.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In responding to our comments, please provide a written statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

You may contact Li Xiao at (202) 551-4391 or Brian Cascio, Accounting Branch Chief, at (202) 551-3676 if you have questions regarding comments on the financial statements and related matters. Please contact Geoff Kruczek at (202) 551-3641 or Russell Mancuso, Legal Branch Chief, at (202) 551-3617 with any other questions.

Sincerely,

/s/ Amanda Ravitz

Amanda Ravitz  
Assistant Director  
Office of Electronics and Machinery