



DIVISION OF
CORPORATION FINANCE
Mail Stop 3720

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

April 6, 2009

Via U.S. Mail and Fax (801.433.2222)

Mr. Terry Deru
Chief Financial Officer
BBM Holdings, Inc.
1245 Brickyard Road
No. 590
Salt Lake City, UT 84106

**RE: BBM Holdings, Inc.
 Form 10-K for Fiscal Year Ended September 30, 2008
 Form 10-Q for Fiscal Quarters Ended December 31, 2008
 File No. 333-88480**

Dear Mr. Deru:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel
Assistant Director

cc: James Kardon, Hahn & Hessen LLP
 (Via Facsimile: 212.478.7200)