

SECURITIES AND EXCHANGE COMMISSION

(Release No. 34-64479; File No. 81-937)

May 12, 2011

Notice of an Application of BF Enterprises, Inc. under Section 12(h) of the Securities Exchange Act of 1934

The Securities and Exchange Commission gives notice that BF Enterprises, Inc. has filed an application under Section 12(h) of the Securities Exchange Act of 1934. BF Enterprises asks the Commission to issue an order exempting the company from the requirement to register its common stock under Section 12(g) of the Exchange Act. In its application, BF Enterprises asserts that exemptive relief would be consistent with the standards articulated in Section 12(h) because: (1) as of December 31, 2010, BF Enterprises has total assets of approximately \$13.3 million and stockholders' equity of approximately \$11.8 million; (2) BF Enterprises has fewer than 85 total beneficial owners of its common stock, one of which has expressly stated under oath that its shares are held indirectly through 500 trust entities formed solely for the purpose of attempting to cause BF Enterprises to register its common stock under Section 12(g) of the Exchange Act; and (3) there is no trading activity in, and an absence of any regular market for, BF Enterprises' common stock.

For a detailed statement of the information presented, all persons are referred to BF Enterprises' application, which is available on the Commission's Internet website at <http://www.sec.gov/rules/other.shtml> and for website viewing and printing in the Commission's Public Reference Room, Station Place, 100 F Street, NE, Washington, DC 20549, on official business days between the hours of 10 a.m. and 3 p.m.

The Commission also gives notice that any interested person not later than June 16, 2011 may submit to the Commission in writing its views on any substantial facts bearing on the application or the desirability of a hearing thereon.

Any such communication or request may be submitted by any of the following methods:

Electronic comments:

- Use the Commission's Internet comment form (<http://www.sec.gov/rules/other.shtml>); or
- Send an e-mail to rule-comments@sec.gov. Please include File Number 81-937 on the subject line.

Paper comments:

- Send paper comments in triplicate to Elizabeth M. Murphy, Secretary, Securities and Exchange Commission, Station Place, 100 F Street, NE, Washington, DC 20549-1090.

All submissions should refer to File Number 81-937. This file number should be included on the subject line if e-mail is used. To help the Commission process and review your comments more efficiently, please use only one method. The Commission will post all comments on the Commission's Internet website (<http://www.sec.gov/rules/other.shtml>). Copies of the submission, all subsequent amendments, all written statements with respect to the application filed with the Commission, and all written communications relating to the application between the Commission and any person, other than those that may be withheld from the public in accordance with the provisions of 5 U.S.C. 552, will be available for website viewing

and printing in the Commission's Public Reference Room, Station Place, 100 F Street, NE, Washington, DC 20549, on official business days between the hours of 10 a.m. and 3 p.m. All comments received will be posted without change; the Commission does not edit personal identifying information from submissions. You should submit only information that you wish to make available publicly. All submissions should be submitted on or before June 16, 2011.

Persons who request a hearing or advice as to whether a hearing is ordered will receive any notices and orders issued in this matter, including the date of the hearing (if ordered) and any postponements thereof. At any time after said date, the Commission may issue an order granting the application upon request or upon the Commission's own motion.

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority.

Elizabeth M. Murphy
Secretary