Mr. Pasquale Catizone Principal Executive Officer Baynon International Corp 266 Cedar Street Cedar Grove, NJ 07009

**Re:** Baynon International Corp

Form 10-K for Fiscal Year Ended December 31, 2008

File No. 000-26653

Dear Mr. Catizone:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Tia Jenkins Senior Assistant Chief Accountant Office of Beverages, Apparel and Health Care Services