



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

DIVISION OF  
CORPORATION FINANCE

June 2, 2011

Scott R. Chichester  
President, Treasurer and Director  
Bayview Acquisition Corp.  
676a 9<sup>th</sup> Avenue Ste. 239  
New York, New York 10036

**Re: BAYVIEW ACQUISITION CORP.  
Amendment # 1 to Form 10  
Filed May 25, 2011  
File No. 0-54355**

Dear Mr. Chichester:

We have reviewed your filing 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 within ten business days by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. 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 filing and the information you provide in response to these comments, we may have additional comments.

General

1. Please amend the filing to include the form and file number on the covering page.
2. Please provide updated financial statements and related disclosures as required by Rule 8-08 of Regulation S-X.

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:

Scott R. Chichester  
BAYVIEW ACQUISITION CORP.  
May 25, 2011  
Page 2

- 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 Mindy Hooker at (202) 551-3732 or Patricia Armelin at (202) 551-3734 if you have questions regarding comments on the financial statements and related matters. Please contact Errol Sanderson at (202) 551- 3746 or me at (202) 551-3765 with any questions.

Sincerely,

Pamela A. Long  
Assistant Director