



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

DIVISION OF  
CORPORATION FINANCE

July 22, 2010

Mr. William E. Offenberg  
Chief Executive Officer  
BellaVista Capital, Inc.  
15700 Winchester Boulevard  
Los Gatos, CA 95030

**Re: BellaVista Capital, Inc.**  
**Form 10-K for the year ended September 30, 2009**  
**Filed March 31, 2010**  
**File No. 000-30507**

Dear Mr. Offenberg:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

Daniel L. Gordon  
Branch Chief