



DIVISION OF  
CORPORATION FINANCE

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

December 21, 2010

Paul Goodman  
President  
Bay Acquisition Corp.  
420 Lexington Avenue, Suite 2320  
New York, NY 10170

**Re: Bay Acquisition Corp.  
Form 10-K for the Fiscal Year Ended December 31, 2009  
File No. 000-28099**

Dear Mr. Goodman:

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

Sincerely,

Patrick Gilmore  
Accounting Branch Chief