



DIVISION OF
CORPORATION FINANCE

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

August 28, 2013

Via U.S. Mail

Alfred E. Abiouness, Jr.
Chief Executive Officer
Cotton Bay Holdings, Inc.
1314 East Las Olas Boulevard, Suite #1034
Fort Lauderdale FL, 33301

**Re: Cotton Bay Holdings, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2011
Filed March 30, 2012
File No. 000-51413**

Dear Mr. Abiouness:

We note that your financial statements for the year ended December 31, 2011 were audited by Lake & Associates, CPA's LLC. Effective August 13, 2013, the Public Company Accounting Oversight Board ("PCAOB") revoked the registration of Lake & Associates, CPA's LLC. You can find a copy of the order at http://pcaobus.org/Enforcement/Decisions/Documents/08132013_Lake.pdf

As Lake & Associates, CPA's LLC is no longer registered with the PCAOB, you may not include its audit reports or consents in your filings with the Commission. If Lake & Associates, CPA's LLC audited a year that you are required to include in your filings with the Commission, you should have a firm that is registered with the PCAOB re-audit that year.

Please advise us as to how you intend to address any re-audit requirements no later than September 11, 2013. If you have any questions, please contact Ta Tanisha Meadows, Staff Accountant at 202-551-3322.

Sincerely,

/s/ James Allegretto

James Allegretto
Senior Assistant Chief Accountant