



DIVISION OF
CORPORATION FINANCE

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

March 31, 2011

Keri B. Bosch
President
Bridgeway Acquisition Corp.
76 Lagoon Road
Belvedere, California 94920

**Re: Bridgeway Acquisition Corp.
Amendment No. 2 to Registration Statement on Form 10
Filed March 18, 2011
File No. 000-54224**

Dear Ms. Bosch:

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

Sincerely,

/s/ H. Christopher Owings

H. Christopher Owings
Assistant Director

cc: David K. Cheng, Esq.
Nixon Peabody LLP
Via Fax (415) 984-8300