



DIVISION OF  
CORPORATION FINANCE

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

August 31, 2011

Via E-mail

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.  
Form 10  
Filed April 19, 2011  
File No. 0-54355**

Dear Mr. Chichester:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings 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. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Pamela A. Long

Pamela A. Long  
Assistant Director