

Mail Stop 4561

January 30, 2008

Kevin L. LaLuzerne  
Senior Vice President,  
Chief Financial Officer  
Baylake Corp.  
217 North Fourth Avenue  
Sturgeon Bay, Wisconsin 54235

**Re: Baylake Corp.**  
**Form 10-K for the Fiscal Year Ended December 31, 2006**  
**Form 10-Q for the Period Ended September 30, 2007**  
**File No. 0-8679**

Dear Mr. LaLuzerne:

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

Sincerely,

Angela Connell  
Reviewing Accountant