



DIVISION OF
CORPORATION FINANCE

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

July 20, 2011

Via Facsimile

Robert J. Cera
President and Chief Executive Officer
Baylake Corp.
217 North Fourth Avenue
Sturgeon Bay, Wisconsin 54235

Re: Baylake Corp.
Form 10-K for the fiscal year ended December 31, 2010
Filed March 1, 2011
File No. 1-16339

Dear Mr. Cera:

We have completed our review of your Form 10-K for the fiscal year ended December 31, 2010 and related filings and we have no further comments.

Sincerely,

/s/ Gregory Dundas
for

Michael Clampitt
Senior Counsel