



DIVISION OF  
CORPORATION FINANCE

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

April 8, 2011

Mr. Robert K. Bench  
Chief Executive Officer  
BayHill Capital Corporation  
25 East 200 South  
Lehi, UT 84043

**Re: BayHill Capital Corporation**  
**Form 10-K for the Year Ended June 30, 2010**  
**Filed September 30, 2010**  
**File No. 000-11730**

Dear Mr. Bench:

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

Sincerely,

/s/ Celeste Murphy for  
Larry Spigel  
Assistant Director