

Mail Stop 4720

September 18, 2009

Mr. Neil Reithinger, Secretary
Baywood International, Inc.
9380 E. Bahia Drive, Suite A 201
Scottsdale, Arizona 85260

Re: Baywood International, Inc.
Preliminary information statement filed August 7, 2009
Revised August 28, 2009 and September 17, 2009
File No. 000-22024

Dear Mr. Reithinger:

We have completed our review of your preliminary information statement and related filings and have no further comments at this time.

Sincerely,

Jeffrey Riedler
Assistant Director

cc: Amy Trombly, Esq.
1320 Centre Street, Suite 202
Newton, Massachusetts 02429