

Mail Stop 3561

September 11, 2009

Geoff Williams, President
Eastgate Acquisitions Corporation
19 East 200 South, Suite 1080
Salt Lake City, Utah 84111

**Re: Eastgate Acquisitions Corporation
Item 4.01 Form 8-K
Filed August 7, 2009
File No. 000-52886**

Dear Mr. Williams:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

Blaise A. Rhodes
Staff Accountant
Office of Beverages, Apparel and
Health Care Services