



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4631

April 8, 2013

Via E-mail

Mr. James M. Cassidy
President and Director
Sidegate Acquisition Corporation
215 Apolena Avenue
Newport Beach, CA 92662

**Re: Sidegate Acquisition Corporation
Amendments No.3 and No.4 to Registration Statement on Form 10
Filed March 21 and 25, 2013
File No. 0-54829**

Dear Mr. Cassidy:

We have reviewed your amendments and have the following comment.

General

1. Please file on EDGAR as "Correspondence" a written statement from the company acknowledging that:
 - the company is responsible for the adequacy and accuracy of the disclosure in the filing;
 - staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
 - the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Mr. James M. Cassidy
Sidegate Acquisition Corporation
April 8, 2013
Page 2

You may contact Ernest M. Greene, Staff Accountant, at (202) 551-3733 or Rufus G. Decker, Accounting Branch Chief, at (202) 551-3769 if you have questions about comments on the financial statements and related matters. You may contact Edward M. Kelly, Senior Counsel, at (202) 551-3728 or Era Anagnosti, Staff Attorney, at (202) 551-3369 if you have any other questions.

Very truly yours,

/s/ Era Anagnosti

for Pamela A. Long
Assistant Director