

Mail Stop 3561

April 19, 2010

Stephen J. Sperco  
Chief Executive Officer  
Bluegate Corporation  
701 North Post Oak Road, Suite 600  
Houston, Texas 77024

**Re: Bluegate Corporation  
Revised Preliminary Information Statement on Schedule 14C  
Filed March 1, 2010  
File No. 000-22711**

Dear Mr. Sperco:

We have completed our review of your Preliminary Information Statement on Schedule 14C and have no further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director