

Mail Stop 3561

August 2, 2007

By Facsimile and U.S. Mail

Robert Panico  
President and Chief Executive Officer  
Gateway Energy Corporation  
500 Dallas Street  
Suite 2615  
Houston, TX 77002

**Re: Gateway Energy Corporation  
Form 10-KSB for Fiscal Year Ended December 31, 2005  
Filed March 30, 2006  
File No. 0-06404**

Dear Mr. Panico:

We have completed our review of your Form 10-KSB and have no further comments at this time.

Sincerely,

Michael Moran  
Accounting Branch Chief