

October 15, 2008

Mail Stop 6010

Timothy D. Consalvi  
President and Chief Executive Officer  
Gateway International Holdings Inc.  
2672 Dow Avenue  
Tustin, California 92780

**Re: Gateway International Holdings, Inc.  
Registration Statement on Form 10  
Filed May 16, 2008  
File No. 0-53265**

Dear Mr. Consalvi:

We have completed our review of your Form 10 and do not, at this time, have any further comments.

Sincerely,

Perry Hindin  
Special Counsel