

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