



DIVISION OF  
CORPORATION FINANCE

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

CORRECTED  
October 28, 2013

Via E-mail

Ms. Anna Gluskin  
Chief Executive Officer  
Eastgate Acquisitions Corporation  
2681 East Parleys Way  
Suite 204  
Salt Lake City, Utah 84109

**Re: Eastgate Acquisitions Corporation**  
**Form 10-K for Fiscal Year Ended December 31, 2012**  
**Filed April 16, 2013**  
**File No. 000-52886**

Dear Ms. Gluskin:

We have completed our review of your filing, as of October 16, 2013. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or 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. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Pamela Howell  
for

John Reynolds  
Assistant Director