

March 8, 2007

Mail Stop 4561

VIA U.S. MAIL AND FAX (858) 794-1450

Martin G. Wotton
President
visionGATEWAY, Inc.
12707 High Bluff Drive
Suite 200
San Diego, CA 92130

Re: **visionGATEWAY, Inc.**
Form 10-KSB for the year ended April 30, 2006
Filed September 15, 2006
Response letter dated February 2, 2007
Response letter dated February 27, 2007
File No. 0-30499

Dear Mr. Wotton:

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

Sincerely,

Daniel L. Gordon
Branch Chief