



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

DIVISION OF  
CORPORATION FINANCE

April 21, 2011

Gary S. Ohlbaum  
Chief Executive Officer  
Global Gate Property Corp.  
2519 East Kentucky Avenue  
Denver, CO 80209

**Re: Global Gate Property Corp.  
Form 8-K  
Filed October 25, 2010  
Form 10-Q for Quarterly Period Ended  
September 30, 2010  
Filed November 22, 2010  
File No. 000-53220**

Dear Mr. Ohlbaum:

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

Sincerely,

Robert Telewicz  
Senior Staff Accountant