

Mail Stop 4561

August 5, 2009

We Tak Pang  
Chief Executive Officer  
Hotgate Technology, Inc.  
Aitken Vanson Centre, Room 1602  
61 Hoi Yuen Rd.  
Kwun Tong, Hong Kong

**Re: Hotgate Technology, Inc.  
Form 8-K/A  
Filed on January 16, 2009  
File No. 333-129388**

Dear Mr. Pang:

We have completed our review of your Form 8-K/A and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Stephen Krikorian  
Accounting Branch Chief