



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-3561

Mail Stop 3561

January 4, 2011

Robert Wilson, President  
Desert Gateway, Inc.  
414 S.E. Washington Blvd., #102  
Bartelsville, OK 740006

**Re: Desert Gateway, Inc.**  
**Revised Registration Statement on Form 10**  
**Filed December 14, 2010**  
**File No. 0-53293**

Dear Mr. Wilson:

We have completed our review of your filings and have no further comments at this time.

Sincerely,

John Reynolds  
Assistant Director

cc: John Heskett  
Fax (918) 336-3152