



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4631

April 8, 2013

Via E-mail

Mr. James M. Cassidy
President and Director
Sandgate Acquisition Corporation
215 Apolena Avenue
Newport Beach, CA 92662

**Re: Sandgate Acquisition Corporation
Amendments No.3 and No.4 to Registration Statement on Form 10
Filed March 21 and 25, 2013
File No. 0-54830**

Dear Mr. Cassidy:

We have reviewed your amendments and have the following comment.

General

1. Please file on EDGAR as "Correspondence" a written statement from the company acknowledging that:
 - the company is responsible for the adequacy and accuracy of the disclosure in the filing;
 - staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to 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.

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You may contact Ernest M. Greene, Staff Accountant, at (202) 551-3733 or Rufus G. Decker, Accounting Branch Chief, at (202) 551-3769 if you have questions about comments on the financial statements and related matters. You may contact Edward M. Kelly, Senior Counsel, at (202) 551-3728 or Era Anagnosti, Staff Attorney, at (202) 551-3369 if you have any other questions.

Very truly yours,

/s/ Era Anagnosti

for Pamela A. Long
Assistant Director