

Mail Stop 3561

August 2, 2007

By Facsimile and U.S. Mail

Robert Panico
President and Chief Executive Officer
Gateway Energy Corporation
500 Dallas Street
Suite 2615
Houston, TX 77002

**Re: Gateway Energy Corporation
Form 10-KSB for Fiscal Year Ended December 31, 2005
Filed March 30, 2006
File No. 0-06404**

Dear Mr. Panico:

We have completed our review of your Form 10-KSB and have no further comments at this time.

Sincerely,

Michael Moran
Accounting Branch Chief