



DIVISION OF
CORPORATION FINANCE

Mail Stop 3720

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

March 3, 2009

Via U.S. Mail and Fax

Gary N. Hokkanen
Chief Financial Officer
Gate To Wire Solutions, Inc.
3565 King Road, Suite 102
King City, Ontario, L7B 1M3, Canada

**RE: Gate To Wire Solutions, Inc. (f/k/a Track Power, Inc.)
Form 10-KSB for the year ended February 29, 2008
Filed June 13, 2008
File No. 0-28506**

Dear Mr. Hokkanen:

We have completed our review of the above filing and do not, at this time, have any further comments.

Sincerely,

Larry Spirgel
Assistant Director