



DIVISION OF  
CORPORATION FINANCE

Mail Stop 3720

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

October 15, 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.  
Item 4.01 of the Form 8-K  
Filed October 6, 2009  
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,

Terry French  
Accountant Branch Chief