

SANDGATE ACQUISITION CORPORATION
215 APolena Avenue
Newport Beach, California 92662

April 15, 2013

Securities and Exchange Commission
Division of Corporation Finance
Washington, DC 20549

Re: Sandgate Acquisition Corporation
Registration Statement on Form 10
File No. 0-54830

To the Securities and Exchange Commission:

Sandgate Acquisition Corporation (the "Company") has filed with the Securities and Exchange Commission (the "Commission") its registration statement on Form 10 (the "Registration Statement"). In regard to the Registration Statement, the Company and its management acknowledge that:

The Company is responsible for the adequacy and accuracy of the disclosure in the filing;

The comments of the Staff of the Securities and Exchange Commission or changes to the disclosure in response to such 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.

Sincerely,
SANDGATE ACQUISITION CORPORATION

By: James M. Cassidy
President