



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-3561

Mail Stop 3561

January 4, 2011

Robert Wilson, President
Desert Gateway, Inc.
414 S.E. Washington Blvd., #102
Bartelsville, OK 74006

Re: Desert Gateway, Inc.
Revised Registration Statement on Form 10
Filed December 14, 2010
File No. 0-53293

Dear Mr. Wilson:

We have completed our review of your filings and have no further comments at this time.

Sincerely,

John Reynolds
Assistant Director

cc: John Heskett
Fax (918) 336-3152