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GATEWAY INDUSTRIES INC /DE/  
Form 15-12G  
January 12, 2004

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

FORM 15

CERTIFICATION AND NOTICE OF TERMINATION OF REGISTRATION UNDER SECTION 12 (g)  
OF THE SECURITIES EXCHANGE ACT OF 1934 OR SUSPENSION OF DUTY TO FILE REPORTS  
UNDER SECTIONS 13 AND 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

Commission File Number 0-13803  
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Gateway Industries, Inc.

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(Exact name of registrant as specified in its charter)

590 Madison Avenue, 32nd Floor  
New York, New York 10022  
(212) 758-3232

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(Address, including zip code, and telephone number, including area code, of  
registrant's principal executive offices)

Common Stock, \$.001 par value

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(Title of each class of securities covered by this Form)

None

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(Titles of all other classes of securities for which a duty to file reports  
under section 13(a) or 15(d) remains)

Please place an X in the box(es) to designate the appropriate rule  
provision(s) relied upon to terminate or suspend the duty to file reports:

Rule 12g-4(a) (1) (i)	/ /	Rule 12h-3(b) (1) (i)	/ /
Rule 12g-4(a) (1) (ii)	/X/	Rule 12h-3(b) (1) (ii)	/ /
Rule 12g-4(a) (2) (i)	/ /	Rule 12h-3(b) (2) (i)	/ /
Rule 12g-4(a) (2) (ii)	/ /	Rule 12h-3(b) (2) (ii)	/ /
		Rule 15d-6	/ /

Approximate number of holders of record as of the certification or  
notice date: 300

Pursuant to the requirements of the Securities Exchange Act of 1934,  
Gateway Industries, Inc. has caused this certification/notice to be signed on  
its behalf by the undersigned duly authorized person.

Date: January 12, 2004

GATEWAY INDUSTRIES, INC.

By: /s/ James R. Henderson

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Name: James R. Henderson  
Title: President