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GATEWAY INDUSTRIES INC /DE/ Form 10QSB October 31, 2002

U.S. SECURITIES AND EXCHANGE COMMISSION Washington, DC 20549

FORM 10-QSB

(Mark One)	
/X/ Quarterly report under Section 13 or 15 Act of 1934	(d) of the Securities Exchange
For the quarterly period ended Sep	ptember 30, 2002
// Transition report under Section 13 or 15	5(d) of the Exchange Act
For the transition period from	to
Commission file number 0-	-13803
GATEWAY INDUSTRIES, IN	NC.
(Exact Name of Small Business Issuer as Sp	pecified in Its Charter)
DELAWARE	33-0637631
(State or Other Jurisdiction of Incorporation or Organization)	(IRS Employer Identification No.)
150 East 52nd Street, 21st Floor New York, NY 10022	
(Address of Principal Executive Offices Including Zip Code)	
212-813-1500	
(Issuer's Telephone Number, Includ	
Shares of Issuer's Common Stock Outstanding at October 21, 2002: 4,192,024	
Transitional Small Business Disclosure Format: Ye	es / / No /X/