



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

June 9, 2016

Lynn Powers
Chief Executive Officer
Gaiaam, Inc.
833 West South Boulder Road
Louisville, CO 80027

Re: Gaiaam, Inc.
Preliminary Information Statement on Schedule 14C
Filed May 17, 2016
File No. 000-27517

Dear Mr. Powers:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or 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. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

J. Nolan McWilliams

J. Nolan McWilliams
Attorney-Advisor
Office of Transportation and Leisure

cc: Kristin M. Macdonald
Brownstein Hyatt Farber Schreck, LLP