



DIVISION OF
CORPORATION FINANCE

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

July 25, 2018

Ashish Kapoor
Chief Financial Officer
GILLA INC.
475 Fentress Blvd., Unit L
Daytona Beach, Florida 32114

Re: GILLA INC.
Form 10-K/A for the Year Ended December 31, 2017
Filed May 18, 2018
File No. 000-28107

Dear Mr. Kapoor:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Division of Corporation Finance
Office of Transportation and Leisure