

Mail Stop 3561

March 12, 2009

Via U.S. Mail and Facsimile

Mr. Jirka Rysavy
Chief Executive Officer
Gaiaam, Inc.
833 W. South Boulder Road
Louisville, Colorado 80027-2452

RE: Gaiaam, Inc.
Form 10-K for the fiscal year ended December 31, 2007

File No. 000-27517

Dear Mr. Rysavy:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Joe Foti
Senior Assistant Chief Accountant

Via facsimile: Vilia Valentine, Chief Financial Officer
(303) 222-3609

