



DIVISION OF
CORPORATION FINANCE

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

January 4, 2011

Mr. Stephen J. Thomas
Chief Accounting Officer
833 West South Boulder Road
Louisville, Colorado 80027

Re: GAIAM, Inc.
Form 10-K for the year ended December 31, 2009
Filed March 16, 2010
File No. 000-27517

Dear Mr. Thomas:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Linda Cvrkel
Branch Chief