



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

October 13, 2016

Jirka Rysavy
Chief Executive Officer
Gaia, Inc.
833 West South Boulder Road
Louisville, CO 80027

Re: Gaia, Inc.
Registration Statement on Form S-3
Filed September 30, 2016
File No. 333-213895

Dear Mr. Rysavy:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Donald E. Field at (202) 551-3680 with any questions.

Sincerely,

/s/ Justin Dobbie

Justin Dobbie
Legal Branch Chief
Office of Transportation and Leisure

cc: Thomas R. Stephens
Bartlit Beck Herman Palenchar & Scott LLP