



DIVISION OF
CORPORATION FINANCE

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

September 18, 2012

Via E-mail

Mr. Sterling Scott
Chief Executive Officer
GrowLife, Inc.
717 E. Gardena Blvd.
Gardena, CA 90248

**RE: GrowLife, Inc.
Item 4.01 Form 8-K
Filed September 17, 2012
File No. 0-50385**

Dear Mr. Scott:

We have reviewed your filing and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within five business days by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to these comments, we may have additional comments.

1. You currently disclose that the former accountant's report contained an explanatory paragraph related to your ability to continue as a going concern. It appears that the former accountant's reports included in the December 31, 2011 and 2010 Forms 10-K contained an explanatory paragraph related to your ability to continue as a going concern. As such, please amend your Form 8-K to refer to reports instead of report.
2. You currently disclose that during the years ended December 31, 2011 and 2010 and the subsequent interim periods ended June 30, 2012, you did not consult with your new accountant. Please amend your Form 8-K to state, if true, that you did not consult with your new accountant during the years ended December 31, 2011 and 2010 and through September 14, 2012, the date of engagement of your new accountant. Refer to Item 304(a)(2) of Regulation S-K.

Mr. Sterling Scott
GrowLife, Inc.
September 18, 2012
Page 2

3. To the extent that you make changes to the Form 8-K to comply with our comments, please obtain and file an updated Exhibit 16 letter from the former accountants stating whether the accountant agrees with the statements made in your revised Form 8-K.

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 Exchange Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In responding to our comments, please provide a written statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to 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.

You may contact me at (202) 551-3866 with any questions.

Sincerely,

/s/ Jeffrey Gordon

Jeffrey Gordon
Staff Accountant