



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4631

March 16, 2017

Via E-mail

Mr. Marco Hegyi  
Chief Executive Officer  
GrowLife, Inc.  
5400 Carillon Point  
Kirkland, WA 98033

**Re: GrowLife, Inc.  
Form 10-K for the Year Ended December 31, 2015  
Filed April 14, 2016  
File No. 0-50385**

Dear Mr. Hegyi:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings 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. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Terence O'Brien

Terence O'Brien  
Accounting Branch Chief  
Office of Manufacturing and Construction