



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

April 7, 2017

Via E-mail

Christopher Vallos  
Chief Executive Officer  
Gold Lakes Corp.  
3401 Enterprise Parkway, Suite 340  
Beachwood, Ohio 44122

**Re: Gold Lakes Corp.  
Form 10-K  
Filed November 15, 2016  
File No. 000-52814**

Dear Mr. Vallos:

We have completed our review of your filing. 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.

Sincerely,

/s/ Pamela Howell  
for

John Reynolds  
Assistant Director  
Office of Beverages, Apparel, and  
Mining

cc: Mark C. Lee, Esq.  
Greenberg Traurig, LLP