



DIVISION OF  
CORPORATION FINANCE

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

March 6, 2015

Via E-mail

Scott Kettle  
Chief Executive Officer  
Gawk Incorporated  
5300 Melrose Avenue Suite 42  
Los Angeles, CA 90038

**Re: Gawk Incorporated**  
**Form 10-K for Fiscal Year Ended January 31, 2014**  
**Filed August 7, 2014**  
**Form 10-K/A for Fiscal Year Ended January 31, 2014**  
**Filed September 3, 2014**  
**Form 10-K/A for Fiscal Year Ended January 31, 2014**  
**Filed January 7, 2015**  
**File No. 333-180611**

Dear Mr. Kettle:

We issued comments to you on the above captioned filing on January 26, 2014. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to provide a complete, substantive response to these comments by March 20, 2014.

If you do not respond, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filing and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to publicly release comment and response letters relating to disclosure filings it has reviewed.

Please contact Rebekah Lindsey, Staff Accountant, at (202) 551-3303 or me at (202) 551-3406 with any questions.

Sincerely,

/s/ Patrick Gilmore

Patrick Gilmore  
Accounting Branch Chief