



DIVISION OF  
CORPORATION FINANCE

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

April 20, 2015

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**  
**File No. 333-180611**

Dear Mr. Kettle:

We have completed our review of your filing. 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 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. 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 rules require.

Sincerely,

/s/ Patrick Gilmore

Patrick Gilmore  
Accounting Branch Chief