



DIVISION OF
CORPORATION FINANCE

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

May 10, 2021

Paul C. Tarell
Chief Financial Officer
GAIA, INC
833 West South Boulder Road
Louisville, Colorado 80027

Re: GAIA, INC
Registration Statement on Form S-3
Filed May 3, 2021
File No. 333-255734

Dear Mr. Tarell:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Taylor Beech at 202-551-4515 with any questions.

Sincerely,

Division of Corporation Finance
Office of Trade & Services

cc: Polly Swartzfager, Esq.