



DIVISION OF  
CORPORATION FINANCE

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

December 4, 2024

James Colquhoun  
Chief Executive Officer  
Gaia, Inc.  
833 West South Boulder Road  
Louisville, CO 80027

**Re: Gaia, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2023**  
**File No. 000-27517**

Dear James Colquhoun:

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,

Division of Corporation Finance  
Office of Trade & Services