



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