

**urban-gro, Inc.**  
**1751 Panorama Point, Unit G**  
**Lafayette, CO 80026**

February 10, 2021

**VIA EDGAR**

United States Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, NE  
Washington, D.C. 20549

Attention: Scott Andereg  
Taylor Beech

Re: **urban-gro, Inc.**  
**Registration Statement on Form S-1**  
**File No. 333-250120**

**Acceleration Request**

**Requested Date: February 11, 2021**  
**Requested Time: 4:00 p.m. Eastern Time**

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, urban-gro, Inc. (the "**Company**") hereby requests that the above-referenced Registration Statement on Form S-1 (File No. 333-250120) (the "**Registration Statement**") be declared effective at the "Requested Date" and "Requested Time" set forth above or at such later time as the Company or its counsel may orally request via telephone call to the staff of the Division of Corporation Finance of the Securities and Exchange Commission. Once the Registration Statement has been declared effective, please orally confirm that event with our counsel, Nelson Mullins Riley & Scarborough LLP, by calling David Mannheim at (919) 329-3804 or Mike Bradshaw at (202) 689-2808.

Sincerely,

**urban-gro, Inc.**

By: /s/ Bradley J. Natrass  
Name: Bradley J. Natrass  
Title: Chief Executive Officer and Chairman of the Board