

**ThinkEquity**  
**A division of Fordham Financial Management, Inc.**  
17 State Street, 22<sup>nd</sup> Floor  
New York, NY 10004

February 10, 2021

VIA EDGAR

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
100 F St., N.E.  
Washington, D.C. 20549

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

Ladies and Gentlemen:

Pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended (the "Securities Act"), ThinkEquity, a division of Fordham Financial Management, Inc., as representative of the underwriters, hereby requests acceleration of the effective date of the above-referenced Registration Statement so that it will become effective at 4:00 p.m. Eastern Time on February 11, 2021 or as soon thereafter as practicable.

Pursuant to Rule 460 under the Securities Act, please be advised that there will be distributed to each underwriter, who is reasonably anticipated to be invited to participate in the distribution of the security, as many copies of the proposed form of preliminary prospectus as appears to be reasonable to secure adequate distribution of the preliminary prospectus.

The undersigned confirms that it has complied with and will continue to comply with, and it has been informed or will be informed by participating dealers that they have complied with or will comply with, Rule 15c2-8 promulgated under the Securities Exchange Act of 1934, as amended, in connection with the above-referenced issue.

Very truly yours,

ThinkEquity  
A division of Fordham Financial Management, Inc.

By:    /s/ Eric Lord  
Name:   Eric Lord  
Title:   Head of Investment Banking