



DIVISION OF
CORPORATION FINANCE

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

August 13, 2020

Peter D. Thompson
Chief Financial Officer
Urban One, Inc.
1010 Wayne Avenue, 14th Floor
Silver Spring, MD 20910

Re: Urban One, Inc.
Registration Statement on Form S-3
Filed August 6, 2020
File No. 333-241635

Dear Mr. Thompson:

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 Matthew Derby, Staff Attorney, at (202) 551-3334 with any questions.

Sincerely,

Division of Corporation Finance
Office of Technology

cc: Kristopher Simpson