



DIVISION OF  
CORPORATION FINANCE

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

June 21, 2021

Peter Thompson  
Chief Financial Officer  
URBAN ONE, INC.  
1010 Wayne Avenue, 14th Floor  
Silver Spring, Maryland 20910

**Re: URBAN ONE, INC.**  
**Registration Statement on Form S-3**  
**Filed June 16, 2021**  
**File No. 333-257149**

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 Anna Abramson, Staff Attorney, at (202) 551-4969 or Larry Spigel, Office Chief, at (202) 551-3815 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Kristopher Simpson