



DIVISION OF
CORPORATION FINANCE

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

December 20, 2021

Anthony K. McDonald
Chief Executive Officer
CEA Industries Inc.
385 South Pierce Avenue, Suite C
Louisville, Colorado 80027

Re: CEA Industries Inc.
Registration Statement on Form S-1
Filed December 15, 2021
File No. 333-261648

Dear Mr. McDonald:

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 Gary Guttenberg at (202) 551-6477 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Andrew Hudders