



DIVISION OF
CORPORATION FINANCE

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

January 23, 2023

Bradley Natrass
Chief Executive Officer
urban-gro, Inc.
1751 Panorama Point, Unit G
Lafayette, Colorado 80026

Re: urban-gro, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2021
Filed March 29, 2022
File No. 1-39933

Dear Bradley Natrass:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance
Office of Trade & Services

cc: Dick Akright, Chief Financial Officer