



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