



June 17, 2021

VIA EDGAR  
Securities and Exchange Commission  
Division of Corporation Finance  
100 F. Street, N.E.  
Washington, D.C. 20549

Re: Urban One, Inc. (the "Company")  
Registration Statement on Form S-3  
File No. 333-257037

Ladies and Gentlemen:

In accordance with Rule 461 under the Securities Act of 1933, as amended, the undersigned respectfully requests that the effective date of the above-referenced Registration Statement be accelerated to 4:00 PM, Washington D.C. time, on June 21, 2021 or as soon as is practicable thereafter. The Company hereby acknowledges its responsibility under the Securities Act of 1933, as amended, and the Securities Exchange Act of 1934, as amended, as they relate to the proposed public offering of the securities specified in the above-referenced Registration Statement. In addition, the Company acknowledges that:

- should the Securities and Exchange Commission (the "Commission") or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the Company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the Company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Please contact Kristopher Simpson, Senior Vice President and General Counsel, at 301.429.4682 or [ksimpson@urban1.com](mailto:ksimpson@urban1.com) as soon as the Registration Statement has been declared effective, or if you have any other questions or concerns regarding this matter.

Very truly yours,

URBAN ONE, INC.

/s/ Peter D. Thompson  
Peter D. Thompson  
EVP and Chief Financial Officer