

April 9, 2021

William Toler
Chief Executive Officer
HYDROFARM HOLDINGS GROUP, INC.
290 Canal Road
Fairless Hills, Pennsylvania 19030

GROUP, INC.

Statement on Form S-1
2021

Re: HYDROFARM HOLDINGS

Draft Registration

Submitted April 2,

CIK No. 0001695295

Dear Mr. Toler:

This is to advise you
that we do not intend to review your registration statement.

We request that you publicly file your registration statement no
later than 48 hours prior
to the requested effective date and time. 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 Taylor
Beech at 202-551-4515 with any questions.

Sincerely,

Division of Corporation Finance

Office of Trade & Services

cc:

Kenneth Koch, Esq.