



DIVISION OF
CORPORATION FINANCE

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

April 22, 2011

Via Email

Andreas Typaldos
Acting Chief Executive Officer
Arkados Group, Inc.
c/o Herb Sommer, Esq.
Sommer & Schneider LLP
595 Stewart Avenue, Suite 710
Garden City, New York 11530

Re: Arkados Group, Inc.
Definitive Information Statement on Schedule 14C
Filed April 21, 2011
File No. 000-27587

Dear Mr. Typaldos:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

/s/ Christopher F. Chase for

H. Christopher Owings
Assistant Director