



DIVISION OF  
CORPORATION FINANCE

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

May 9, 2011

Via E-mail

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.  
Form 10-K for Fiscal Year Ended May 31, 2010  
Filed September 14, 2010  
Form 10-Q for Fiscal Quarters Ended August 31, 2010 and  
November 30, 2010  
Filed October 19, 2010 and January 12, 2011, respectively  
File No. 0-27587**

Dear Mr. Typaldos:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ William H. Thompson

William H. Thompson  
Accounting Branch Chief