



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

October 11, 2017

William Kerby  
Chief Executive Officer  
Monaker Group, Inc.  
2690 Weston Road, Suite 200  
Weston, FL 33331

**Re: Monaker Group, Inc.  
Registration Statement on Form S-1  
Filed September 25, 2017  
File No. 333-220619**

Dear Mr. Kerby:

We have limited our review of your registration statement to those issues we have addressed in our comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments.

Incorporation of Certain Information by Reference, page 91

1. We note your disclosure on page 36 that your “common stock is a ‘penny stock’ under applicable SEC rules.” Please delete this section as you are not eligible to use incorporation by reference. Refer to General Instruction VII.D.1(c) of Form S-1.

William Kerby  
Monaker Group, Inc.  
October 11, 2017  
Page 2

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.

Refer to Rules 460 and 461 regarding requests for acceleration. Please allow adequate time for us to review any amendment prior to the requested effective date of the registration statement.

Please contact Donald E. Field at (202) 551-3680 or me at (202) 551-3217 with any questions.

Sincerely,

/s/ J. Nolan McWilliams

J. Nolan McWilliams  
Attorney-Advisor  
Office of Transportation and Leisure

cc: David M. Love  
The Love Law Firm, PC