



DIVISION OF  
CORPORATION FINANCE

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

February 5, 2021

William Kerby  
Chief Executive Officer and Chairman  
Monaker Group, Inc.  
2893 Executive Park Drive, Suite 201  
Weston, Florida 33331

**Re: Monaker Group, Inc.**  
**Registration Statement on Form S-3**  
**Filed January 29, 2021**  
**File No. 333-252580**

Dear Mr. Kerby:

This is to advise you that we have not reviewed and will not review your registration statement.

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 Irene Barberena-Meissner at 202-551-6548 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation

cc: John S. Gillies, Esq.