



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4561

December 28, 2017

Gianni B. Arcaini  
Chief Executive Officer  
Duos Technologies Group, Inc.  
6622 Southpoint Drive South, Suite 310  
Jacksonville, Florida 32216

**Re: Duos Technologies Group, Inc.  
Registration Statement on Form S-1  
Filed December 21, 2017  
File No. 333-222206**

Dear Mr. Arcaini:

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 Ivan Griswold, Staff Attorney, at (202) 551-3853 with any questions.

Sincerely,

/s/ Jan Woo

Jan Woo  
Legal Branch Chief  
Office of Information Technologies  
and Services

cc: Brian R. Goldberg, Esq.  
Lucosky Brookman LLP