



DIVISION OF
CORPORATION FINANCE

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

December 9, 2022

Andrew Murphy
Chief Financial Officer
Duos Technologies Group, Inc.
7660 Centurion Parkway, Suite 100
Jacksonville, FL 33256

Re: Duos Technologies Group, Inc.
Registration Statement on Form S-1
Filed December 1, 2022
File No. 333-268638

Dear Andrew Murphy:

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 Charli Gibbs-Tabler, Staff Attorney, at 202-551-6388 or Jan Woo, Legal Branch Chief, at 202-551-3453 with any questions.

Sincerely,

Division of Corporation Finance
Office of Technology

cc: J.Thomas Cookson