



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

May 28, 2009

Via U.S. Mail and Fax

Mr. Stephen Hamilton
Vice President - Finance
Lighting Science Group Corp.
2100 McKinney Avenue
Suite 1515
Dallas, TX 75201

**RE: Lighting Science Group Corp.
 Forms 10-K for the fiscal year ended December 31, 2007
 Filed March 31, 2008 and
 Forms 10-Q for the periods ended March 30, June 30, and September
 30, 2008
 Filed May 14, August 14, and November 19, 2008, respectively
 File No. 0-20354**

Dear Mr. Hamilton:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel
Assistant Director