



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

April 6, 2011

Via U.S. Mail and Fax

Gregory T. Kaiser
Chief Financial Officer
Lighting Science Group Corp.
1227 South Patrick Drive
Building 2A
Satellite Beach, FL 32937

**Re: Lighting Science Group Corp.
 Item 4.01 Form 8-K
 Filed March 22, 2011
 File No. 000-20354**

Dear Mr. Kaiser:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

Larry Spigel
Assistant Director