

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

May 20, 2021

Adrian G. Goldfarb Chief Financial Officer Duos Technologies Group, Inc. 6622 Southpoint Drive South, Suite 310 Jacksonville, Florida 33216

> Re: Duos Technologies Group, Inc. Registration Statement on Form S-1 Filed May 14, 2021 File No. 333-256110

Dear Mr. Goldfarb:

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

Please refer to Rule 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 Mitchell Austin, Staff Attorney, at (202) 551-3574 or, in his absence, Jan Woo, Legal Branch Chief, at (202) 551-3453 with any questions.

Sincerely,

Division of Corporation Finance Office of Technology

cc: J. Thomas Cookson, Esq.