

May 7, 2024

Sheila M. Anderson
Chief Financial Officer
Daktronics, Inc.
201 Daktronics Drive
Brookings, SD 57006-5128

Year Ended April 29, 2023

February 28, 2024

Re: Daktronics, Inc.
Form 10-K for the
Form 8-K furnished
File No. 001-38747

Dear Sheila M. Anderson:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance
Office of Manufacturing