

July 13, 2023

Reese Kurtenbach  
Chief Executive Officer  
DAKTRONICS INC /SD/  
201 Daktronics Drive  
Brookings, SD 57006

Statement on Form S-3  
2023

Re: DAKTRONICS INC /SD/  
Registration

Filed on July 12,

File No. 333-273216

Dear Reese Kurtenbach:

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.

Ecker at (202) 551-4985 with any questions.

Please contact Bradley

Sincerely,

Division of Corporation Finance

Office of Manufacturing