

Daktronics, Inc.  
201 Daktronics Drive  
Brookings, South Dakota 57006

July 13, 2023

**VIA EDGAR**

Division of Corporate Finance  
Securities and Exchange Commission  
100 F Street, N.E.  
Washington, DC 20549

**Re: Daktronics, Inc. (the "Registrant") Registration Statement on Form S-3**  
Registration No. 333-273216

Ladies and Gentlemen:

On behalf of Daktronics, Inc., the undersigned hereby requests acceleration of the effectiveness of the above-referenced Registration Statement to 3:00 p.m., Washington D.C. time, on July 13, 2023 or as soon as is practicable thereafter.

Should you have any questions or require additional information, please do not hesitate to contact our legal counsel, Michele D. Vaillancourt, at (612) 604-6681.

Sincerely,

**Daktronics, Inc.**

By: /s/ Sheila M. Anderson  
Name: Sheila M. Anderson  
Title: Chief Financial Officer  
(Principal Financial Officer and Principal Accounting Officer)