

January 27, 2021

Sheila Anderson
Chief Financial Officer
DAKTRONICS INC /SD/
201 Daktronics Drive
Brookings, SD 57006

Fiscal Year Ended May 2, 2020

Quarterly Period Ended October 31, 2020
2020

Re: DAKTRONICS INC /SD/
Form 10-K for

Filed June 12, 2020
Form 10-Q for

Filed December 3,

File No. 1-38747

Dear Ms. 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