



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

April 26, 2010

Gary Pokrassa
Chief Financial Officer
Lakeland Industries, Inc.
701 Koehler Avenue Suite 7
Ronkonkoma, NY 11779

**Re: Lakeland Industries Inc.
Form 10-K for the Fiscal Year ended January 31, 2009
Filed April 15, 2009
File No. 000-15535**

Dear Mr. Pokrassa:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Jeff Jaramillo
Accounting Branch Chief