



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3030

March 14, 2017

Via E-mail

Teri W. Hunt
Chief Financial Officer
Lakeland Industries, Inc.
3555 Veterans Memorial Highway, Suite C
Ronkonkoma, NY 11779

**Re: Lakeland Industries, Inc.
Form 10-K for the Fiscal Year Ended January 31, 2016
Filed April 21, 2016
File No. 000-15535**

Dear Ms. Hunt:

We have completed our review of your filings. 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,

/s/ Kevin J. Kuhar

Kevin J. Kuhar
Accounting Branch Chief
Office of Electronics and Machinery