



DIVISION OF  
CORPORATION FINANCE

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

January 27, 2021

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

**Re: DAKTRONICS INC /SD/  
Form 10-K for Fiscal Year Ended May 2, 2020  
Filed June 12, 2020  
Form 10-Q for Quarterly Period Ended October 31, 2020  
Filed December 3, 2020  
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