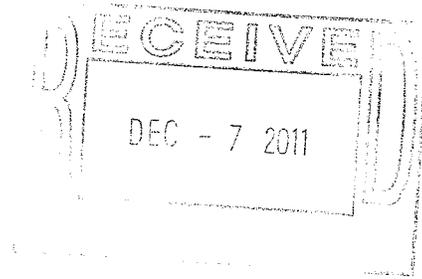


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1 December 2011



Office of the Secretary  
PCAOB  
1666 K Street, NW,  
Washington, DC 2006-2803

Re: PCAOB Rulemaking Docket Matter No. 37: Concept Release on Auditor Independence and Audit Firm Rotation

Dear Chairman Doty:

Daktronics, Inc., appreciates the opportunity to provide feedback on the Public Company Accounting Oversight Board ("PCAOB") Rulemaking Matter No. 37 – Concept regarding Auditor Independence and Audit Firm Rotation. I serve as the Chairman of the Audit Committee of Daktronics, Inc. and am a member of the Board of Directors.

We support the continued efforts of the PCAOB to bolster auditor independence, objectivity and professional skepticism. We do not support the proposal for mandatory audit firm rotation primarily due to the lack of clear evidence that it addresses the audit failure problems. We believe audit quality would suffer, we would experience increased risks of audit failures and we believe the costs far outweigh the benefits.

We believe that audit quality is improved to a large degree by auditor experience with a company. We believe that although the primary goal of the auditor is as described by the U.S. Supreme Court as mentioned in Docket Matter, we gain considerable value in our relationship with our auditors as it relates to reinforcing the conservative tone that the audit committee places on management and our financial reporting responsibilities

Having been through not only changes independent auditors over the years, but also a significant change in personnel associated with the audit of Daktronics from our independent auditors, we believe that significant changes associated with mandatory audit firm rotation would disrupt the value that independent auditors provide the marketplace and actually diminish their ability to perform their duties in an effective and efficient manner.

We believe existing rules on partner rotation coupled with audit committee oversight by independent board members and various other regulatory provisions already provide an environment where independence, objectivity and professional skepticism are exhibited and reinforced.

It is our belief that, given the negatives of the proposal which appear to be well stated, and the relatively small percentage of audit failures, the proposal should not move forward unless there is a high degree of certainty that it will, first, address the core problem of audit failures and, secondly, do it in a manner that is cost effective and in the best interests of long-term shareholders.

We would be pleased to discuss our comments with the PCAOB at your convenience.

Sincerely,  
DAKTRONICS, INC.

  
John Mulligan  
Audit Committee Chairman