


WINTHROP WEINSTINE
ATTORNEYS AND COUNSELORS AT LAW

2520043380996

May 24, 2004

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Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue N.W.
Washington, D.C. 20210

Re: Daktronics, Inc.

Dear Sir or Madam:

This constitutes the statement required by 29 C.F.R. Section 2520.104-23 to be filed with the Secretary of Labor with respect to the agreements that might constitute one or more unfunded pension plans maintained for a select group of management or highly compensated employees of Daktronics, Inc. (the "Company").

The Company currently maintains four agreements, covering four employees, copies of which will be provided to the Secretary upon request. The four agreements are intended to collectively constitute an unfunded plans maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees of the Company. Each agreement provides deferred compensation to an employee who is part of a select group of management or highly compensated employees. This letter is also intended to constitute the filing for any future similar agreements that might be adopted for other members of a select group of employees of the Company.


The Company's address and employer identification number are:

Daktronics, Inc.
331 32nd Ave. South
Brookings, South Dakota
EIN: 46-0306862

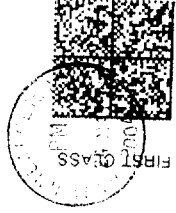
Please feel free to contact the undersigned if you require any additional information.

Sincerely,

WINTHROP & WEINSTINE, P.A.


By: Thomas A. Walker

cc: William R. Retterath, CFO
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