



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

January 4, 2017

Via Email

Mr. Mark M. DeOrio  
Senior Vice President and Chief Financial Officer  
Duluth Holdings Inc.  
170 Countryside Drive  
P.O. Box 409  
Belleville, Wisconsin 53508

**Re: Duluth Holdings Inc.  
Form 10-K for Fiscal Year Ended January 31, 2016  
Filed April 8, 2016  
File No. 1-37641**

Dear Mr. DeOrio:

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,

/s/ Rufus Decker

Rufus Decker  
Accounting Branch Chief  
Office of Beverages, Apparel and  
Mining