

Duluth Holdings Inc.  
170 Countryside Drive  
Belleville, Wisconsin 53508-0409

November 17, 2015

**VIA EDGAR**

United States Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, NE  
Washington, D.C. 20549  
Attention: John Reynolds

RE: Duluth Holdings Inc. – Request for Acceleration of Effectiveness  
Registration Statement on Form S-1  
File No. 333-207300

Ladies and Gentlemen:

In accordance with Rule 461 of Regulation C under the Securities Act of 1933, as amended, the undersigned, on behalf of Duluth Holdings Inc. (the “Company”), hereby requests acceleration of the effectiveness of the above-referenced Registration Statement to 4:00 p.m., Washington, D.C. time, on November 19, 2015, or as soon thereafter as is practicable.

In requesting acceleration as described above, the undersigned, on behalf of the Company, acknowledges the following:

1. Should the Securities and Exchange Commission (the “Commission”) or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
2. The action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the Company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
3. The Company may not assert staff comments and the declaration of effectiveness as defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

We ask that you please contact the Company’s outside counsel, Dennis Connolly of Godfrey & Kahn, S.C., at (414) 287-9258, to inform him as soon as possible after the above-referenced Registration Statement has been declared effective.

*[Signature page follows]*

Very truly yours,

DULUTH HOLDINGS INC.

/s/ Mark M. DeOrio  
Mark M. DeOrio  
Senior Vice President and Chief Financial Officer

*[Signature page to Company Acceleration Request Letter]*

November 17, 2015

Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549-4561

Re: Duluth Holdings Inc. (the "Company")  
Registration Statement on Form S-1 (File No. 333-207300)

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended (the "Act"), and as representatives of the several underwriters of the Company's proposed public offering of Class B common stock, we hereby join the Company's request that the effective date of the above-referenced Registration Statement be accelerated so that the above-referenced Registration Statement will be declared effective at 4:00 p.m., Washington D.C. time, on November 19, 2015, or as soon thereafter as is practicable.

Pursuant to Rule 460 of the Act, we wish to advise you that we have effected the following distribution of the Company's Preliminary Prospectus, dated November 9, 2015, through the date hereof:

Preliminary Prospectus dated November 9, 2015:

775 copies to prospective underwriters, institutional investors, dealers and others.

The undersigned advises that it has complied and will continue to comply, and that it has been informed by the participating underwriters and dealers that they have complied with and will continue to comply, with the requirements of Rule 15c2-8 under the Securities Exchange Act of 1934, as amended.

*[Remainder of Page Intentionally Left Blank]*

Very truly yours,

As Representative of the several Underwriters

**WILLIAM BLAIR & COMPANY, L.L.C.**

By: /s/ Adam Filkin

Name: Adam Filkin

Title: Managing Director

*[Signature Page to Underwriter Acceleration Request]*