

January 29, 2024

Michael Murphy
Vice President and Interim Chief Financial Officer
Duluth Holdings, Inc.
201 East Front Street
Mount Horeb, WI 53572

Inc.

Fiscal Year Ended January 29, 2023

Re: Duluth Holdings,
Form 10-K for the
File No. 001-37641

Dear Michael Murphy:

We have completed our review of your filings. 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 Trade & Services