

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

July 18, 2024

Roger Shannon Chief Financial Officer Lakeland Industries, Inc. 1525 Perimeter Parkway, Suite 325 Huntsville, AL 35806

Re: Lakeland Industries, Inc.
Registration Statement on Form S-3
Filed July 12, 2024
File No. 333-280783

Dear Roger Shannon:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Aja Eiden at 202-551-6072 or Katherine Bagley at 202-551-2545 with any questions.

Sincerely,

Division of Corporation Finance Office of Industrial Applications and Services

cc: Lori Metrock, Esq.