



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

Mail Stop 7010

July 16, 2008

Mr. Gregory S. Skinner  
VP of Finance and CFO  
Landec Corporation  
3603 Haven Ave. Suite E  
Menlo Park, CA 94025

RE: **Form 8-K Item 4.01 filed June 11, 2008**  
**Form 8-K/A Item 4.01 filed June 25, 2008**  
**File #0-27446**

Dear Mr. Skinner:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to the undersigned at (202) 551-3866.

Sincerely,

Jeffrey Gordon  
Staff Accountant