



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

Mail Stop 4631

April 7, 2011

**via U.S. mail and facsimile**

Gregory S. Skinner, CFO  
Landec Corporation  
3603 Haven Avenue  
Menlo Park, California 94025

**RE: Landec Corporation  
Form 10-K for the Fiscal Year Ended May 30, 2010  
Filed August 13, 2010  
Forms 10-Q for the Fiscal Quarters Ended August 29, 2010 and  
November 28, 2010  
Form 8-K Filed February 18, 2011  
File No. 0-27446**

Dear Mr. Skinner:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Rufus Decker  
Accounting Branch Chief