



DIVISION OF
CORPORATION FINANCE

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

March 22, 2018

Mail Stop 4631

Via E-mail

Gregory S. Skinner
Vice President
Landec Corporation
3603 Haven Avenue
Menlo Park, CA 94025

Re: Landec Corporation
Form 10-K/A for Fiscal Year Ended May 28, 2017
Filed August 15, 2017
File No. 0-27446

Dear Mr. Skinner:

We have completed our review of your filing. 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,

/s/ Terence O'Brien

Terence O'Brien
Branch Chief
Office of Manufacturing and
Construction