



DIVISION OF
CORPORATION FINANCE

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

March 10, 2021

John Morberg
Chief Financial Officer
Landec Corporation
2811 Airpark Drive
Santa Maria, California 93455

Re: Landec Corporation
Form 10-K for the Fiscal Year Ended May 31, 2020
Filed August 14, 2020
Form 8-K filed on January 6, 2021
File No. 000-27446

Dear Mr. Morberg:

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 Manufacturing