



DIVISION OF  
CORPORATION FINANCE

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

April 14, 2023

John Morberg  
Chief Financial Officer  
Lifecore Biomedical, Inc.  
3515 Lyman Boulevard  
Chaska, Minnesota 55318

**Re: Lifecore Biomedical, Inc.**  
**Registration Statement on Form S-1**  
**Filed April 6, 2023**  
**File No. 333-271176**

Dear John Morberg:

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 Gregory Herbers at 202-551-8028 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing

cc: Darren Guttenberg