

Mail Stop 3561

May 24, 2010

Harold S. Edwards, President
Limoneira Company
1141 Cummings Road
Santa Paula, CA 93060

**RE: Limoneira Company
Registration Statement on Form 10
File No. 0-53885**

Dear Mr. Edwards:

We have completed our review of your filing and have no further comments at this time.

Sincerely,

John Reynolds,
Assistant Director