



DIVISION OF
CORPORATION FINANCE

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

June 16, 2020

Harold S. Edwards
President and Chief Executive Officer
Limoneira Company
1141 Cummings Road
Santa Paula, California 93060

Re: Limoneira Company
Registration Statement on Form S-3
Filed June 10, 2020
File No. 333-239061

Dear Mr. Edwards:

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 Tim Buchmiller at (202) 551-3635 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Stephen C. Mahon, Esq.