



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.