



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4628

February 26, 2018

Via E-Mail

Robert M. McNutt  
Chief Financial Officer  
Lamb Weston Holdings, Inc.  
599 S. Rivershore Lane  
Eagle, Idaho 83616

**Re: Lamb Weston Holdings, Inc.**  
**Form 10-K for the Fiscal Year Ended May 28, 2017**  
**Filed July 25, 2017**  
**File No. 001-37830**

Dear Mr. McNutt:

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,

/s/H. Roger Schwall

H. Roger Schwall  
Assistant Director  
Office of Natural Resources