



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

DIVISION OF  
CORPORATION FINANCE

February 18, 2020

Robert McNutt  
Senior Vice President and Chief Financial Officer  
Lamb Weston Holdings, Inc.  
599 S. Rivershore Lane  
Eagle, Idaho 83616

**Re: Lamb Weston Holdings, Inc.**  
**Form 10-K for Fiscal Year Ended May 26, 2019**  
**Filed July 25, 2019**  
**File No. 001-37830**

Dear Mr. McNutt:

We have completed our review of your filing. 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,

Division of Corporation Finance  
Office of Manufacturing