



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

September 16, 2009

Mr. Rick D. Puckett  
Executive Vice President and Chief Financial Officer  
Lance, Inc.  
14120 Ballantyne Corporate Place, Suite 350  
Charlotte, NC 28232-2395

**Re: Lance, Inc.**  
**Form 10-K for the Fiscal Year Ended December 27, 2008**  
**Filed February 24, 2009**  
**Response Letter Dated July 6, 2009**  
**File No. 0-00398**

Dear Mr. Puckett:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

H. Roger Schwall  
Assistant Director

cc: M. Karney  
N. Gholson