

April 14, 2023

John Morberg
Chief Financial Officer
Lifecore Biomedical, Inc.
3515 Lyman Boulevard
Chaska, Minnesota 55318

Biomedical, Inc.

Statement on Form S-1

Re: Lifecore

Registration

Filed April 6, 2023
File No. 333-271176

Dear John Morberg:

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.

Herbers at 202-551-8028 with any questions.

Please contact Gregory

Sincerely,

Division of Corporation Finance

Office of Manufacturing

cc:

Darren Guttenberg