

March 10, 2021

John Morberg
Chief Financial Officer
Landec Corporation
2811 Airpark Drive
Santa Maria, California 93455

Fiscal Year Ended May 31, 2020

2020

January 6, 2021

Re: Landec Corporation
Form 10-K for the

Filed August 14,

Form 8-K filed on

File No. 000-27446

Dear Mr. Morberg:

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,

Division of Corporation Finance

Office of Manufacturing