Paul Josephs Chief Executive Officer Lifecore Biomedical, Inc. 3515 Lyman Boulevard Chaska, Minnesota 55318

> Re: Lifecore Biomedical, Inc. Registration Statement on Form S-1 Filed October 10, 2024 File No. 333-282583

Dear Paul Josephs:

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.

Please contact Eranga Dias at 202-551-8107 with any questions.

Sincerely,

Division of

Corporation Finance

Manufacturing

Office of