

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-4631

Mail Stop 4631

April 7, 2011

via U.S. mail and facsimile

Gregory S. Skinner, CFO Landec Corporation 3603 Haven Avenue Menlo Park, California 94025

RE: Landec Corporation

Form 10-K for the Fiscal Year Ended May 30, 2010

Filed August 13, 2010

Forms 10-Q for the Fiscal Quarters Ended August 29, 2010 and

November 28, 2010

Form 8-K Filed February 18, 2011

File No. 0-27446

Dear Mr. Skinner:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Rufus Decker Accounting Branch Chief