



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

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

May 5, 2009

**Via U.S. Mail and Fax (614-469-8219)**

Mr. John L. Boylan  
Treasurer, Vice President, Assistant Secretary,  
Chief Financial Officer and Director  
Lancaster Colony Corporation  
37 West Broad Street  
Columbus, OH 43215

**Re: Lancaster Colony Corporation  
Form 10-K for Fiscal Year Ended June 30, 2008  
Filed August 29, 2008  
Definitive Proxy Statement on Schedule 14A  
Filed October 15, 2008  
Form 10-Q for the Fiscal Quarter Ended December 31, 2008  
Filed February 9, 2009  
File No. 000-04065**

Dear Mr. Boylan:

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