

# LIMONEIRA COMPANY

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1141 CUMMINGS ROAD  
SANTA PAULA, CALIFORNIA 93060  
(805) 525-5541

August 22, 2011

VIA EDGAR CORRESPONDENCE

Division of Corporation Finance  
Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

Attention: John Reynolds

**Re: Acceleration Request  
Limoneira Company  
Registration Statement on Form S-3, as amended (File No. 333-175929)  
Originally filed August 1, 2011**

Ladies and Gentlemen:

In accordance with Rule 461 under the Securities Act of 1933, as amended, the undersigned hereby respectfully requests acceleration of the effectiveness of the above-referenced Registration Statement (the "Registration Statement") so that it may become effective by 5:00 p.m. Eastern Daylight Time on August 24, 2011 or as soon as practicable thereafter.

In connection with the request by Limoneira Company (the "Company") for acceleration of effectiveness, the Company acknowledges that:

- should the Securities and Exchange Commission (the "Commission") or the staff, acting pursuant to delegated authority, declare the Registration Statement effective, it does not foreclose the Commission from taking any action with respect to the Registration Statement;
  - the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the Registration Statement effective, does not relieve the Company from its full responsibility for the adequacy and accuracy of the disclosure in the Registration Statement; and
  - the Company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.
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Please contact Stephen C. Mahon or Toby D. Merchant, both of Squire, Sanders & Dempsey (US) LLP, counsel to the Company, at (513) 361-1230 and (513) 361-1229, respectively, with any questions you may have concerning this request. In addition, the Company respectfully requests that the Commission notify Mr. Mahon or Mr. Merchant upon acceleration of effectiveness of the Registration Statement.

Very truly yours,

LIMONEIRA COMPANY

By: /s/ Harold S. Edwards

Harold S. Edwards

President and Chief Executive Officer

cc: Stephen C. Mahon, Esq.  
Toby D. Merchant, Esq.

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