

LANDEC CORP \CA\
Form NT 10-Q
April 04, 2008

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

FORM 12b-25

NOTIFICATION OF LATE FILING

**SEC FILE
NUMBER**

**CUSIP
NUMBER**

- | | | | |
|-------------|--|---------------------------------|----------------------------------|
| Check one): | <input type="radio"/> Form 10-K | <input type="radio"/> Form 20-F | <input type="radio"/> Form 11-K |
| | <input checked="" type="radio"/> Form 10-Q | <input type="radio"/> Form 10-D | <input type="radio"/> Form N-SAR |
| | <input type="radio"/> Form N-CSR | | |

For Period Ended: February 24, 2008

- Transition Report on Form 10-K
 - Transition Report on Form 20-F
 - Transition Report on Form 11-K
 - Transition Report on Form 10-Q
 - Transition Report on Form N-SAR
- For the Transition Period Ended:

Read Instruction (on back page) Before Preparing Form. Please Print or Type.

Nothing in this form shall be construed to imply that the Commission has verified any information contained herein.

If the notification relates to a portion of the filing checked above, identify the Item(s) to which the notification relates:

PART I - REGISTRANT INFORMATION

Landec Corporation

Full Name of Registrant

Former Name if Applicable

3603 Haven Avenue

Address of Principal Executive Office (Street and Number)

Menlo Park, California 94025

City, State and Zip Code

PART II - RULES 12B-25(b) AND (c)

If the subject report could not be filed without unreasonable effort or expense and the registrant seeks relief pursuant to Rule 12b-25(b), the following should be completed. (Check box if appropriate).

- x
- (a) The reasons described in reasonable detail in Part III of this form could not be eliminated without unreasonable effort or expense.
 - (b) The subject annual report, semi-annual report, transition report on Form 10-K, Form 20-F, Form 11-K, Form N-SAR or Form N-CSR, or portion thereof, will be filed on or before the fifteenth calendar day following the prescribed due date; or the subject quarterly report or transition report on Form 10-Q, or portion thereof, will be filed on or before the fifth calendar day following the prescribed due date; and
 - (c) The accountant's statement or other exhibit required by Rule 12b-25(c) has been attached if applicable.
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PART III - NARRATIVE

State below in reasonable detail why Forms 10-K, 20-F, 11-K, 10-Q, N-SAR, N-CSR, or the transition report or portion thereof, could not be filed within the prescribed time period.

Landec Corporation (the "Company") is unable to file its Quarterly Report on Form 10-Q for the period ended February 24, 2008 within the prescribed time period without unreasonable effort or expense, as the Company's newly appointed independent registered public accounting firm was not able to complete their work on the review of the Company's financial statements prior to the filing deadline.

PART IV - OTHER INFORMATION

(1) Name and telephone number of person to contact in regard to this notification.

Gregory S. Skinner (Name)	(650) (Area Code)	306-1650 (Telephone Number)
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(2) Have all other periodic reports required under Section 13 or 15(d) of the Securities Exchange Act of 1934 or Section 30 of the Investment Company Act of 1940 during the preceding 12 months or for such shorter period that the registrant was required to file such report(s) been filed? If answer is no, identify report(s). Yes x No o

(3) Is it anticipated that any significant change in results of operations from the corresponding period for the last fiscal year will be reflected by the earnings statements to be included in the subject report or portion thereof? Yes o No x

If so, attach an explanation of the anticipated change, both narratively and quantitatively, and, if appropriate, state the reasons why a reasonable estimate of the results cannot be made.

LANDEC CORPORATION

(Name of Registrant as Specified in Charter)

has caused this notification to be signed on its behalf by the undersigned hereunto duly authorized.

Date: April 4, 2008

By /s/ Gregory S. Skinner

Name:

Gregory S. Skinner

Title:

Vice President and Chief Financial
Officer
