



DIVISION OF  
CORPORATION FINANCE

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

May 18, 2026

Kathleen Valiasek  
Chief Executive Officer  
Local Bounti Corporation/DE  
490 Foley Lane  
Hamilton, MT 59840

**Re: Local Bounti Corporation/DE  
Registration Statement on Form S-3  
Filed May 15, 2026  
File No. 333-295951**

Dear Kathleen Valiasek:

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 Claudia Rios at 202-551-8770 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Industrial Applications and Services

cc: Albert W. Vanderlaan, Esq.