



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3233

December 13, 2017

Via E-mail

Lewis Parrish
Chief Financial Officer and Assistant Treasurer
Gladstone Land Corporation
1521 West Branch Drive, Suite 100
McLean, VA 22102

**Re: Gladstone Land Corporation
Form 10-K for the fiscal year ended December 31, 2016
Filed February 21, 2017
File No. 001-35795**

Dear Mr. Parrish:

We have completed our review of your filing. 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.

Sincerely,

/s/ Wilson K. Lee

Wilson K. Lee
Senior Staff Accountant
Office of Real Estate and
Commodities