



DIVISION OF
CORPORATION FINANCE

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

April 4, 2023

David Gladstone
Chief Executive Officer
GLADSTONE LAND Corp
1521 Westbranch Drive
Suite 100
McLean, VA 22102

Re: GLADSTONE LAND Corp
Registration Statement on Form S-3
Filed March 28, 2023
File No. 333-270901

Dear David Gladstone:

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 Stacie Gorman at 202-551-3585 with any questions.

Sincerely,

Division of Corporation Finance
Office of Real Estate & Construction

cc: Taylor K. Wirth, Esq.