



DIVISION OF  
CORPORATION FINANCE

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

April 13, 2026

David J. Gladstone  
Chairman, Chief Executive Officer and President  
Gladstone Land Corporation  
1521 Westbranch Drive, Suite 100  
McLean, Virginia 22102

**Re: Gladstone Land Corporation  
Registration Statement on Form S-3  
Filed April 07, 2026  
File No. 333-294917**

Dear David J. Gladstone:

This is to advise you that we do not intend to review your registration statement.

We request that you publicly file your registration statement and non-public draft submission on EDGAR at least two business days prior to the requested effective date and time. 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 Ruairi James Regan at 202-551-3269 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction

cc: Abby E. Brown, Esq.