



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4628

March 7, 2018

Via E-Mail

Brian L. Ketcham  
Vice President and Chief Financial Officer  
Lindsay Corporation  
2222 North 111<sup>th</sup> Street  
Omaha, NE

**Re: Lindsay Corporation**  
**Form 10-K for the Fiscal Year Ended August 31, 2017**  
**Filed October 13, 2017**  
**File No. 1-13419**

Dear Mr. Ketcham:

We refer you to our comment letter dated February 14, 2018 regarding business contacts with Sudan. We have completed our review of this subject matter. 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/ Cecilia Blye

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Amanda Ravitz  
Assistant Director