



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

DIVISION OF  
CORPORATION FINANCE

August 4, 2022

John E. Adent  
President and Chief Executive Officer  
Neogen Corporation  
620 Leshar Place  
Lansing, MI 48912

**Re: Neogen Corporation  
Form S-4, as amended  
Exhibit Nos. 10.5 and 10.7  
Filed March 17, 2022  
File No. 333-263667**

Dear Mr. Adent:

We have concluded our assessment of your redacted exhibits for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance