



DIVISION OF  
CORPORATION FINANCE

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

May 2, 2024

John Corkrean  
Executive Vice President & Chief Financial Officer  
H.B. Fuller Company  
1200 Willow Lake Boulevard  
St. Paul, MN 55102

**Re: H.B. Fuller Company**  
**Form 10-K For the fiscal year ended December 2, 2023**

Dear John Corkrean:

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,

Division of Corporation Finance  
Office of Industrial Applications and  
Services

cc: Gregory O. Ogunsanya, SVP & GC