



DIVISION OF  
CORPORATION FINANCE

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

April 23, 2025

Greg Weitzel  
Chief Financial Officer  
Mativ Holdings, Inc.  
100 Kimball Pl  
Suite 600  
Alpharetta, GA 30009

**Re: Mativ Holdings, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2024**  
**File No. 001-13948**

Dear Greg Weitzel:

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 Manufacturing