



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