



DIVISION OF  
CORPORATION FINANCE

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

October 30, 2018

Ian Cleminson  
Chief Financial Officer  
INNOSPEC INC.  
Oil Sites Road, Ellesmere Port  
Cheshire, CH65 4EY, UK

**Re: INNOSPEC INC.**  
**Form 10-K for Fiscal Year Ended December 31, 2017**  
**Filed February 15, 2018**  
**Form 10-Q for Fiscal Quarter Ended June 30, 2018**  
**Filed August 8, 2018**  
**File No. 001-13879**

Dear Mr. Cleminson:

We have limited our review of your filing to the financial statements and related disclosures and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to these comments within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments.

Form 10-K for Fiscal Year Ended December 31, 2017

Note 10. Income Taxes, page 79

1. Please tell us your consideration for disclosing the cumulative amount of undistributed foreign earnings that are considered indefinitely reinvested in accordance with ASC 740-30-50-2 in light of your disclosure that you intend to indefinitely reinvest your undistributed foreign earnings.

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Form 10-Q for Fiscal Quarter Ended June 30, 2018

Notes to the Unaudited Interim Condensed Consolidated Financial Statements, page 8

2. Please provide the disclosures required by ASC 606-10-50 (e.g., explanations of your performance obligations, transaction price allocated to remaining performance obligations, significant judgements applied, determining the timing of satisfaction of each performance obligation, election of practical expedients, etc.). We remind you of the guidance in Rule 10-01(a)(5) of Regulation S-X, which would elicit both annual and interim periods financial statement disclosures prescribed by new accounting principles and practice in each quarterly report in the year of adoption.

In closing, 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.

You may contact Tracey Houser, Staff Accountant, at (202) 551-3736, or Al Pavot, Staff Accountant, at (202) 551-3738 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing and  
Construction