



DIVISION OF  
CORPORATION FINANCE

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

June 29, 2023

Rose Sparks  
Chief Financial Officer  
FutureFuel Corp.  
8235 Forsyth Blvd., Suite 400  
St Louis, Missouri 63105

**Re: FutureFuel Corp.**  
**Form 10-K For the fiscal year ended December 31, 2022**  
**Filed March 14, 2023**  
**File No. 001-35103**

Dear Rose Sparks:

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