



DIVISION OF  
CORPORATION FINANCE

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

January 10, 2024

Jonathan Lock  
Senior Vice President, Chief Financial Officer  
Chemours Co  
1007 Market Street  
Wilmington, Delaware 19801

**Re: Chemours Co**  
**Form 10-K for Fiscal Year ended December 31, 2022**  
**File No. 001-36794**

Dear Jonathan Lock:

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