



DIVISION OF  
CORPORATION FINANCE

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

June 21, 2024

Mary Dean Hall  
Executive Vice President and Chief Financial Officer  
Ingevity Corp  
4920 O'Hear Avenue Suite 400  
North Charleston, SC 29405

**Re: Ingevity Corp**  
**Form 10-K for the Fiscal Year Ended December 31, 2023**  
**File No. 001-37586**

Dear Mary Dean Hall:

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