



DIVISION OF
CORPORATION FINANCE

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

February 19, 2021

Phillip Platt
Chief Accounting Officer and Corporate Controller
INGEVITY CORP
4920 O'Hear Avenue
Suite 400
North Charleston, South Carolina

Re: INGEVITY CORP
Form 10-Q for the quarterly period ended September 30, 2020
Exhibit No. 10.3 and 10.4
Filed October 29, 2020
File No. 001-37586

Dear Mr. Platt:

We have concluded our assessment of your redacted exhibits for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance