



DIVISION OF
CORPORATION FINANCE

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

February 16, 2024

Paul W. Graves
Chief Executive Officer
Livent Corp.
1818 Market Street
Philadelphia, Pennsylvania 19103

Re: Livent Corp.

Form 10-K for the Fiscal Year Ended December 31, 2022

Filed February 24, 2023

File No. 001-38694

Dear Paul W. Graves:

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