



DIVISION OF
CORPORATION FINANCE

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

July 7, 2010

Richard R. Current
Chief Financial Officer
Neogen Corporation
620 Leshar Place
Lansing, Michigan 48912

Re: Neogen Corporation
Form 10-K for the Fiscal Year Ended May 31, 2009
Definitive Proxy Statement filed September 1, 2009
Form 10-Q for the Quarterly Period Ended November 30, 2009
File No. 000-17988

Dear Mr. Current:

We have completed our review of your above-referenced filings and do not have any further comments at this time.

Sincerely,

Jeffrey Riedler
Assistant Director