



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

DIVISION OF
CORPORATION FINANCE

August 4, 2022

John E. Adent
President and Chief Executive Officer
Neogen Corporation
620 Leshar Place
Lansing, MI 48912

**Re: Neogen Corporation
Form S-4, as amended
Exhibit Nos. 10.5 and 10.7
Filed March 17, 2022
File No. 333-263667**

Dear Mr. Adent:

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