



DIVISION OF
CORPORATION FINANCE

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

August 24, 2022

Beth Taylor
Chief Financial Officer
Inotiv, Inc.
2701 Kent Avenue
West Lafayette, Indiana 47906-1382

Re: Inotiv, Inc.
Registration Statement on Form S-3
Filed on August 18, 2022
File No. 333-266962

Dear Ms. Taylor :

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Janice Adeloey at 202-551-3034 or Brian Fetterolf at 202-551-6613 with any questions.

Sincerely,

Division of Corporation Finance
Office of Trade & Services