



DIVISION OF  
CORPORATION FINANCE

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

November 8, 2023

Scott R. Behrens  
Chief Executive Officer  
Stepan Company  
1101 Skokie Blvd., Suite 500  
Northbrook, IL 60062

**Re: Stepan Company**  
**Annual Report on Form 10-K for the year ended December 31, 2022**  
**File No. 001-04462**

Dear Scott R. Behrens:

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