



DIVISION OF
CORPORATION FINANCE

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

July 15, 2022

John E. Adent
President and Chief Executive Officer
Neogen Corporation
620 Leshar Place
Lansing, MI 48921

Re: Neogen Corporation
Preliminary Proxy Statement on Schedule 14A
Filed March 18, 2022, as amended
File No. 000-17988

Dear Mr. Adent:

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 Life Sciences

cc: Michael J. Aiello, Esq.