

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