



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4628

July 31, 2017

Via Email

James D. Gray  
Chief Financial Officer  
Ingredion Incorporated  
5 Westbrook Corporate Center  
Westchester, Illinois 60154

**Re: Ingredion Incorporated  
Form 10-K for Fiscal Year Ended December 31, 2016  
Filed February 22, 2017  
File No. 001-13397**

Dear Mr. Gray:

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,

/s/ Brad Skinner

Brad Skinner  
Senior Assistant Chief Accountant  
Office of Natural Resources