



DIVISION OF
CORPORATION FINANCE

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

October 13, 2023

Robin M. Raju
Chief Financial Officer
Equitable Holdings, Inc.
1290 Avenue of the Americas
New York, New York 10104

Re: Equitable Holdings, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2022
Filed February 21, 2023
File No. 001-38469

Dear Robin M. Raju:

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 Finance