

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

DIVISION OF CORPORATION FINANCE

September 13, 2023

Thibaut Mongon Chief Executive Officer and Director Kenvue Inc. 199 Grandview Road Skillman, NJ 08558

> Re: Kenvue Inc. Registration Statement on Form S-4 Filed September 6, 2023 File No. 333-274376

Dear Thibaut Mongon:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Abby Adams at (202) 551-6902 with any questions.

Sincerely,

Division of Corporation Finance Office of Industrial Applications and Services