

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

April 9, 2024

Devdatt Kurdikar Chief Executive Officer Embecta Corp. 300 Kimball Drive, Suite 300 Parsippany, New Jersey

Re: Embecta Corp.

Form 10-K for Fiscal Year Ended September 30, 2023

Filed November 29, 2023

File No. 001-41186

Dear Devdatt Kurdikar:

We have completed our review of your filings. 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