



DIVISION OF
CORPORATION FINANCE

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

April 28, 2025

Paul Ruh
Chief Financial Officer
Kenvue Inc.
199 Grandview Road
Skillman , New Jersey 08558

Re: Kenvue Inc.
Form 10-K for Fiscal Year Ended December 29, 2024
Filed February 24, 2025
File No. 001-41697

Dear Paul Ruh:

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