



DIVISION OF  
CORPORATION FINANCE

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

May 2, 2025

Joseph J. Wolk  
Chief Financial Officer  
JOHNSON & JOHNSON  
One Johnson & Johnson Plaza  
New Brunswick, New Jersey 08933

**Re: JOHNSON & JOHNSON**  
**Form 10-K for Fiscal Year Ended December 29, 2024**  
**File No. 001-03215**

Dear Joseph J. Wolk:

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 Life Sciences