



DIVISION OF
CORPORATION FINANCE

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

August 29, 2025

Michel Brousset
Chief Executive Officer
Waldencast plc
81 Fulham Road
London, SW3 6RD
United Kingdom

Re: Waldencast plc
Form 20-F for Fiscal Year Ended December 31, 2024
File No. 001-40207

Dear Michel Brousset:

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