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February 2, 2022

Via EDGAR

Jason Drory  
Ada D. Sarmento  
Division of Corporation Finance  
Office of Life Sciences  
U.S. Securities and Exchange Commission  
100 F Street, NE  
Washington, D.C. 20549

**Re: Embecta Corp.  
Registration Statement on Form 10  
Filed December 21, 2021  
CIK No. 0001872789**

Dear Mr. Drory and Ms. Sarmento:

Jason Drory/Ada D. Sarmento

February 2, 2022

Page 2

On behalf of our client, Embecta Corp. (the “Company”), set forth below is the response of the Company to the comments of the Staff of the Division of Corporation Finance (the “Staff”) that were set forth in your letter dated January 11, 2022, regarding the Company’s registration statement on Form 10-12B (the “Registration Statement”) filed with the U.S. Securities and Exchange Commission on December 21, 2021. In connection with this letter responding to the Staff’s comments, the Company is filing Amendment No. 1 to the Registration Statement (“Amendment No. 1”). In addition to submitting this letter by EDGAR, we are separately furnishing to the Staff a copy of Amendment No. 1 marked to show the changes made to the Registration Statement filed on December 21, 2021.

For your convenience, the Staff’s comments are set forth in bold, followed by the response on behalf of the Company. All page references in the responses set forth below refer to pages of Amendment No. 1.

**Exhibit 99.1 – Information Statement**

**Cautionary Note Regarding Forward-Looking Statements, page 42**

**1. Please note that the safe harbor for forward-looking statements provided by the Private Securities Litigation Reform Act of 1995 (PSLRA) applies to issuers that are subject to the reporting requirements of section 13(a) or section 15(d) of the Securities Exchange Act of 1934 at the time the statements are made. Please revise to remove the implication that the statements made in your registration statement are within the protection of the PSLRA or tell us why you believe that the safe harbor is available to you.**

Response: In response to the Staff’s comment, the Company has revised the disclosure on page 42 of Amendment No. 1.

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Jason Drory/Ada D. Sarmento

February 2, 2022

Page 3

If you have any questions concerning the Registration Statement or require any additional information in connection with the filing, please do not hesitate to contact the undersigned at (212) 403-1394 or [DKLam@wlrk.com](mailto:DKLam@wlrk.com) or my colleague Stanley E. Richards at (212) 403-1104 or [SERichards@wlrk.com](mailto:SERichards@wlrk.com).

Sincerely yours,

/s/ David K. Lam

David K. Lam

cc: Sam Khichi, Becton, Dickinson and Company  
Gary DeFazio, Becton, Dickinson and Company  
Stanley E. Richards, Wachtell, Lipton, Rosen & Katz