

April 9, 2024

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

Fiscal Year Ended September 30, 2023
2023

Re: Embecta Corp.
Form 10-K for
Filed November 29,
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