



DIVISION OF  
CORPORATION FINANCE

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

August 11, 2025

Ryan Robinson  
Executive Vice President and Chief Financial Officer  
UL Solutions Inc.  
333 Pfingsten Road  
Northbrook, Illinois 60062

**Re: UL Solutions Inc.**  
**Registration Statement on Form S-4**  
**Filed August 6, 2025**  
**File No. 333-289279**

Dear Ryan Robinson:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Jane Park at 202-551-7439 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Industrial Applications and  
Services

cc: Roderick Branch, Esq.