



DIVISION OF
CORPORATION FINANCE

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

December 19, 2022

José Ramón González
Chief Legal Officer & Corporate Secretary
Equitable Holdings, Inc.
1290 Avenue of the Americas
New York, NY 10104

Re: Equitable Holdings, Inc.
Registration Statement on Form S-3
Filed December 15, 2022
File No. 333-268815

Dear José Ramón González:

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 David Gessert at 202-551-2326 with any questions.

Sincerely,

Division of Corporation Finance
Office of Finance