



DIVISION OF
CORPORATION FINANCE

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

October 3, 2022

Kristin C. Peck
Chief Executive Officer
Zoetis Inc.
10 Sylvan Way
Parsippany, New Jersey 07054

Re: Zoetis Inc.
Definitive Proxy Statement on Schedule 14A
Filed April 6, 2022
File No. 001-35797

Dear Kristin C. Peck:

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
Disclosure Review Program