



DIVISION OF
CORPORATION FINANCE

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

December 9, 2020

Howard Yu
Chief Financial Officer
Envista Holdings Corp
200 S. Kraemer Blvd., Building E
Brea, California 92821-6208

Re: Envista Holdings Corp
Form 10-K for the Fiscal Year Ended December 31, 2019
Filed February 21, 2020
File number 001-39054

Dear Mr. Yu:

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
Office of Life Sciences