



DIVISION OF  
CORPORATION FINANCE

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

August 28, 2024

Jennifer F. Scanlon  
President and Chief Executive Officer  
UL Solutions Inc.  
333 Pfingsten Road  
Northbrook, Illinois 60062

**Re: UL Solutions Inc.**  
**Draft Registration Statement on Form S-1**  
**Submitted August 22, 2024**  
**CIK No. 0001901440**

Dear Jennifer F. Scanlon:

This is to advise you that we do not intend to review your registration statement.

We request that you publicly file your registration statement no later than 48 hours prior to the requested effective date and time. 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 Margaret Sawicki at 202-551-7153 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Industrial Applications and  
Services

cc: Cathy A. Birkeland, Esq.