



DIVISION OF
CORPORATION FINANCE

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

March 6, 2025

David Haas
Chief Financial Officer
Primo Brands Corp
1150 Assembly Drive, Suite 800
Tampa, FL 33607

Re: Primo Brands Corp
Form 10-K for the Fiscal Year Ended December 31, 2024
Filed February 27, 2025
Form 8-K Furnished February 20, 2025
File No. 001-42404

Dear David Haas:

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 Manufacturing

cc: Jason M. Licht