



DIVISION OF
CORPORATION FINANCE

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

April 28, 2025

Caroline Litchfield
Executive Vice President and Chief Financial Officer
Merck & Co., Inc.
134 East Lincoln Ave.
Rahway, NJ 07065

Re: Merck & Co., Inc.
Form 10-K for Fiscal Year Ended December 31, 2024
File No. 1-06571

Dear Caroline Litchfield:

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