



DIVISION OF  
CORPORATION FINANCE

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

September 20, 2019

Joseph J. Wolk  
Chief Financial Officer  
Johnson & Johnson  
One Johnson & Johnson Plaza  
New Brunswick, New Jersey 08933

**Re: Johnson & Johnson**  
**Form 10-K for the Fiscal Year Ended December 31, 2018**  
**Filed January 22, 2019**  
**File No. 001-03215**

Dear Mr. Wolk:

We have completed our review of your filings. 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 Healthcare & Insurance