

Issue Prices of AbbVie Notes Issued for Allergan Notes on May 14, 2020

The chart below sets forth AbbVie’s determination of the issue price of each series of AbbVie notes (per \$1,000 principal amount) issued for notes of certain Allergan subsidiaries tendered in the settlement on May 14, 2020, of the exchange offers undertaken by AbbVie pursuant to the offering memorandum and consent solicitation statement dated October 25, 2019.

AbbVie Notes	CUSIP Number	Fair Market Value per \$1,000 of principal (A)	Pre-Issuance Accrued Interest per \$1,000 of principal (B)	Issue Price per \$1,000 of principal (A – B)	Issue Price (Percent of Par Value)
3.375% senior notes due 2020	00287YCC1	\$1,013.45	\$5.53	\$1,007.92	100.792
4.875% Senior Notes due 2021	00287YCD9	\$1,031.67	\$12.05	\$1,019.62	101.962
5.000% Senior Notes due 2021	00287YCE7	\$1,073.30	\$20.69	\$1,052.61	105.261
3.450% Senior Notes due 2022	00287YCF4	\$1,045.09	\$5.65	\$1,039.44	103.944
3.250% Senior Notes due 2022	00287YCG2	\$1,048.13	\$3.88	\$1,044.25	104.425
2.800% Senior Notes due 2023	00287YCH0	\$1,045.90	\$4.59	\$1,041.31	104.131
3.850% Senior Notes due 2024	00287YCJ6	\$1,105.58	\$15.93	\$1,089.65	108.965
3.800% Senior Notes due 2025	00287YDC0	\$1,103.16	\$6.23	\$1,096.93	109.693
4.550% Senior Notes due 2035	00287YCK3	\$1,165.54	\$7.46	\$1,158.08	115.808
4.625% Senior Notes due 2042	00287YCL1	\$1,177.14	\$5.52	\$1,171.62	117.162
4.850% Senior Notes due 2044	00287YCM9	\$1,221.15	\$20.07	\$1,201.08	120.108
4.750% Senior Notes due 2020	00287YCN7	\$1,193.81	\$7.78	\$1,186.03	118.603
Floating Rate Notes due 2023	00287YDD8	€997.64	-	€997.64	99.764
0.500% Senior Notes due 2021	00287YDE6	€1,004.31	€4.75	€999.56	99.956
1.500% Senior Notes due 2023	00287YDF3	€1,042.87	€7.42	€1,035.45	103.545
1.250% Senior Notes due 2024	00287YDG1	€1,035.18	€11.89	€1,023.29	102.329
2.625% Senior Notes due 2028	00287YDH9	€1,140.14	€12.98	€1,127.16	112.716

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2.125% Senior Notes due 2029	00287YDJ5	€1,101.70	€20.21	€1,081.49	108.149

In accordance with Treasury Regulation Section 1.1273-2(f)(9)(i), AbbVie collected information regarding the prices at which such AbbVie notes were sold or for which brokers provided bid/offer quotes. Based on such information, although no assurance can be given, AbbVie determined that the notes were “publicly traded” for purposes of the regulations under Section 1273 and Treasury Regulation Section 1.1273-2(f). Pursuant to Section 1273, the issue price of publicly traded debt instruments is based on their fair market value. The fair market value of the AbbVie notes, as determined by AbbVie, is set forth in the third column of the chart above per \$1,000 of principal amount. Based on such issue prices, none of the series of AbbVie notes were issued with original issue discount in excess of the statutory de minimis amount.

The AbbVie notes of each series also bore pre-issuance accrued interest in an amount that reflected the amount of interest that would have accrued on the Allergan notes exchanged for such AbbVie notes from the last interest payment date to the day prior to the settlement date (referred to as “pre-issuance accrued interest”). Under Treasury Regulation Section 1.1273-2(m), AbbVie subtracted from the fair market value of the notes of each series determined above the amount of the pre-issuance accrued interest related to such notes to determine the issue price of each series of AbbVie notes. The fifth column of the chart above sets forth the issue price of each series per \$1,000 of principal, adjusted for pre-issuance accrued interest as described in the preceding sentence. The sixth column of the chart above provides the issue price as a percent of the par value of the AbbVie notes.

AbbVie’s determination of the issue price of each series of AbbVie notes is binding upon a holder unless such holder explicitly discloses to the Internal Revenue Service, on a timely filed U.S. federal income tax return for the taxable year that includes the settlement date, that its determination of the issue price is different from that of AbbVie’s, the reasons for the different determination, and how such holder determined the issue price. In this regard, holders of AbbVie notes should consult their own tax advisors regarding the determination of the issue price of the AbbVie notes described above, including the treatment of pre-issuance accrued interest.