

May 4, 2021

Richard A. Gonzalez
Chairman of the Board and Chief Executive Officer
AbbVie Inc.
1 North Waukegan Road
North Chicago, IL 60064-6400

Re: AbbVie Inc.
Form 10-K for the
Response Letter
File No. 001-35565

fiscal year ended December 31, 2019

Filed January 15, 2021

Dear Mr. Gonzalez:

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

cc:

Steven Scrogam