

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**
Washington, D.C. 20549

FORM S-8

**REGISTRATION STATEMENT UNDER THE
SECURITIES ACT OF 1933**

ABBVIE INC.

(Exact name of registrant as specified in its charter)

Delaware

(State or other jurisdiction
of incorporation or organization)

32-0375147

(I.R.S. Employer Identification No.)

**1 North Waukegan Road
North Chicago, Illinois 60064-6400
(847) 932-7900**

(Address of Principal Executive Offices, Including Zip Code)

**AbbVie Deferred Compensation Plan
AbbVie Deferred Compensation Plan Plus**
(Full title of the plan)

**Perry C. Siatis, Esq.
Executive Vice President, General Counsel and Secretary
AbbVie Inc.**

**1 North Waukegan Road
North Chicago, Illinois 60064-6400
(847) 932-7900**

(Name, address and telephone number, including area code, of agent for service)

Copies to:

**Sophia Hudson, P.C.
Zoey Hitzert
Kirkland & Ellis LLP
601 Lexington Avenue
New York, New York 10022
(212) 446-4800**

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company," and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer
Non-accelerated filer

Accelerated filer
Smaller reporting company
Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 7(a)(2)(B) of the Securities Act.

EXPLANATORY NOTE

AbbVie Inc. (the “Registrant”) is filing this Registration Statement on Form S-8 (this “Registration Statement”) to register additional deferred compensation obligations of the Registrant under (i) the AbbVie Deferred Compensation Plan (the “DCP”) and (ii) the AbbVie Deferred Compensation Plan Plus (together with the DCP, the “Plans”).

This Registration Statement relates to securities of the same class as those registered under a prior Registration Statement and is being filed in accordance with General Instruction E to Form S-8 regarding the registration of additional securities. Pursuant to such instruction, this Registration Statement incorporates by reference the contents of the Registration Statement on Form S-8, File No. 333-268192, filed by the Registrant on November 4, 2022, relating to the Plans.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 8. Exhibits.

Exhibit No.	Description
4.1	Amended and Restated Certificate of Incorporation (incorporated by reference to Exhibit 3.1 of the Registrant’s Current Report on Form 8-K filed on January 2, 2013)
4.2	Third Amended and Restated By-Laws (incorporated by reference to Exhibit 3.1 of the Registrant’s Current Report on Form 8-K filed on September 10, 2024)
4.3	AbbVie Deferred Compensation Plan, as amended and restated (incorporated by reference to Exhibit 10.5 of the Registrant’s Annual Report on Form 10-K for the fiscal year ended December 31, 2016)
4.4	AbbVie Deferred Compensation Plan Plus (incorporated by reference to Exhibit 10.2 of the Registrant’s Quarterly Report on Form 10-Q for the fiscal quarter ended September 30, 2022)
5.1*	Opinion of Kirkland & Ellis LLP
23.1*	Consent of Ernst & Young LLP
23.2*	Consent of Kirkland & Ellis LLP (contained in Exhibit 5.1)
24.1*	Power of Attorney (included in the signature page to this Registration Statement)
107*	Filing Fee Table

* Filed herewith.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in North Chicago, Illinois, on November 4, 2024.

AbbVie Inc.

By: /s/ Scott T. Reents

Name: Scott T. Reents

Title: Executive Vice President, Chief Financial Officer

KNOW ALL PERSONS BY THESE PRESENTS, that each person whose signature appears below does hereby constitute and appoint Robert A. Michael, Perry C. Siatis, and Scott T. Reents, and each of them, with full power of substitution and full power to act without the others, his or her true and lawful attorney-in-fact and agent to act for him or her in his or her name, place and stead, in any and all capacities, to sign any and all amendments (including post-effective amendments) to this Registration Statement, and to file this Registration Statement, with all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission, granting unto said attorneys-in-fact and agents, and each of them, full power and authority to do and perform each and every act and thing requisite and necessary to be done in order to effectuate the same as fully, to all intents and purposes, as they or he or she might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents, or any of them, may lawfully do or cause to be done by virtue hereof. Pursuant to the requirements of the Securities Act of 1933, as amended, this Registration Statement has been signed by the following persons in the capacities and on the date indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Robert A. Michael</u> Robert A. Michael	Chief Executive Officer and Director (Principal Executive Officer)	November 4, 2024
<u>/s/ Scott T. Reents</u> Scott T. Reents	Executive Vice President, Chief Financial Officer (Principal Financial Officer)	November 4, 2024
<u>/s/ Kevin K. Buckbee</u> Kevin K. Buckbee	Senior Vice President, Controller (Principal Accounting Officer)	November 4, 2024
<u>/s/ Richard A. Gonzalez</u> Richard A. Gonzalez	Executive Chairman of the Board	November 4, 2024
<u>/s/ Robert J. Alpern, M.D.</u> Robert J. Alpern, M.D.	Director	November 4, 2024
<u>/s/ Roxanne S. Austin</u> Roxanne S. Austin	Director	November 4, 2024

<hr/> <i>/s/ William H.L. Burnside</i> William H.L. Burnside	Director	November 4, 2024
<hr/> <i>/s/ Jennifer L. Davis</i> Jennifer L. Davis	Director	November 4, 2024
<hr/> <i>/s/ Thomas C. Freyman</i> Thomas C. Freyman	Director	November 4, 2024
<hr/> <i>/s/ Brett J. Hart</i> Brett J. Hart	Director	November 4, 2024
<hr/> <i>/s/ Melody B. Meyer</i> Melody B. Meyer	Director	November 4, 2024
<hr/> <i>/s/ Susan E. Quaggin, M.D.</i> Susan E. Quaggin, M.D.	Director	November 4, 2024
<hr/> <i>/s/ Edward J. Rapp</i> Edward J. Rapp	Director	November 4, 2024
<hr/> <i>/s/ Rebecca B. Roberts</i> Rebecca B. Roberts	Director	November 4, 2024
<hr/> <i>/s/ Glenn F. Tilton</i> Glenn F. Tilton	Director	November 4, 2024
<hr/> <i>/s/ Frederick H. Waddell</i> Frederick H. Waddell	Director	November 4, 2024

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

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New York, NY 10022
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November 4, 2024

Facsimile:
+1 212 446 4900AbbVie Inc.
1 North Waukegan Road
North Chicago, Illinois 60064Re: AbbVie Inc.
Registration Statement on Form S-8

Ladies and Gentlemen:

We are issuing this opinion letter in our capacity as special counsel to AbbVie Inc., a Delaware corporation (the "Company"), in connection with the preparation and filing by the Company of a Registration Statement on Form S-8 (the "Registration Statement") with the Securities and Exchange Commission (the "Commission") under the Securities Act of 1933, as amended (the "Act"), relating to the offering of up to an additional (i) \$275,000,000 of deferred compensation obligations (the "DCP Obligations"), which represent unsecured obligations of the Company to pay deferred compensation in the future pursuant to the AbbVie Deferred Compensation Plan (the "DCP"), and (ii) \$75,000,000 of deferred compensation obligations (collectively with the DCP Obligations, the "Obligations"), which represent unsecured obligations of the Company to pay deferred compensation in the future pursuant to the AbbVie Deferred Compensation Plan Plus (together with the DCP, the "Plans").

For purposes of this opinion, we have examined originals, or copies certified or otherwise identified to our satisfaction, of such documents, corporate records and other instruments as we have deemed necessary for the purposes of this opinion, including (i) the Amended and Restated Certificate of Incorporation of the Company, as amended through the date hereof, (ii) the Third Amended and Restated By-laws of the Company, as amended through the date hereof, (iii) minutes and records of the corporate proceedings of the Company, (iv) the Plans and (v) the Registration Statement and the exhibits thereto.

For purposes of this opinion, we have assumed the authenticity of all documents submitted to us as originals, the conformity to the originals of all documents submitted to us as copies and the authenticity of the originals of all documents submitted to us as copies. We have also assumed the legal capacity of all natural persons, the genuineness of the signatures of persons signing all documents in connection with which this opinion is rendered, the authority of such persons signing on behalf of the parties thereto other than the Company and the due authorization, execution and delivery of all documents by the parties thereto other than the Company. We have not independently established or verified any facts relevant to the opinion expressed herein, but have relied upon statements and representations of officers and other representatives of the Company.

Based upon and subject to the foregoing qualifications, assumptions and limitations and the further limitations set forth below, and having regard for such legal considerations as we have deemed relevant, we advise you that, when and to the extent issued pursuant to and in accordance with the Plans, the Obligations will constitute valid and binding obligations of the Company, in each case subject to bankruptcy, insolvency, fraudulent transfer, reorganization, moratorium and similar laws of general applicability relating to or affecting creditors' rights and to general equity principles.

Austin Bay Area Beijing Boston Brussels Chicago Dallas Frankfurt Hong Kong Houston London Los Angeles Miami Munich Paris Riyadh Salt Lake City Shanghai Washington, D.C.

KIRKLAND & ELLIS LLP

AbbVie Inc.
November 4, 2024
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We did not find it necessary for the purposes of this opinion, and accordingly we do not purport to cover herein, the application of the securities or “Blue Sky” laws of the various states. We undertake no responsibility to update or supplement this opinion in response to changes in law or future events or other circumstances. The opinion expressed herein concerns only the effect of the law (excluding the principles of conflicts of law) of the State of Illinois and the Delaware General Corporation Law, in each case as currently in effect, and we express no opinion with respect to any other laws, including, in the case of the State of Illinois, as to any matters of municipal law or the laws of any local agencies within any state.

This opinion is being furnished in accordance with the requirements of Item 601 of Regulation S-K promulgated under the Act, and no opinion is expressed herein as to any matter pertaining to the contents of the Registration Statement, other than as to the specific issues addressed herein, and no opinion may be inferred or implied beyond that expressly stated herein.

This opinion is rendered solely for your benefit and may not be used, circulated, quoted relied upon or otherwise referred to by any other person for any other purpose without our prior written consent.

We have relied as to certain matters on information obtained from public officials, officers of the Company and other sources believed by us to be responsible.

We hereby consent to the filing of this opinion with the Commission as Exhibit 5.1 to the Registration Statement. In giving this consent, we do not thereby admit that we are in the category of persons whose consent is required under Section 7 of the Act or the rules and regulations of the Commission.

Sincerely,

/s/ KIRKLAND & ELLIS LLP

KIRKLAND & ELLIS LLP

Consent of Independent Registered Public Accounting Firm

We consent to the incorporation by reference in the Registration Statement (Form S-8) pertaining to the AbbVie Deferred Compensation Plan and the AbbVie Deferred Compensation Plan Plus of our reports dated February 20, 2024, with respect to the consolidated financial statements of AbbVie Inc. and subsidiaries and the effectiveness of internal control over financial reporting of AbbVie Inc. and subsidiaries included in its Annual Report (Form 10-K) for the year ended December 31, 2023, filed with the Securities and Exchange Commission.

/s/ Ernst & Young LLP

Chicago, IL

November 4, 2024

Calculation of Filing Fee Tables

S-8

AbbVie Inc.

Table 1: Newly Registered Securities

Security Type	Security Class Title	Fee Calculation Rule	Amount Registered	Proposed Maximum Offering Price Per Unit	Maximum Aggregate Offering Price	Fee Rate	Amount of Registration Fee
1 Other	Deferred Compensation Obligations	Other			\$ 275,000,000.00	0.0001531	\$ 42,102.50
2 Other	Deferred Compensation Obligations	Other			\$ 75,000,000.00	0.0001531	\$ 11,482.50
Total Offering Amounts:					\$ 350,000,000.00		\$ 53,585.00
Total Fee Offsets:							\$ 0.00
Net Fee Due:							\$ 53,585.00

Offering Note

1

The deferred compensation obligations are unsecured obligations of AbbVie Inc. (the "Registrant") to pay deferred compensation in the future pursuant to the terms of the AbbVie Deferred Compensation Plan (the "DCP").

The maximum aggregate offering price is estimated solely for the purpose of calculating the registration fee in accordance with Rule 457(h) of the Securities Act of 1933, as amended (the "Securities Act"), based upon an estimate of the amount of compensation participants may defer under the DCP.

2

The deferred compensation obligations are unsecured obligations of the Registrant to pay deferred compensation in the future pursuant to the terms of the AbbVie Deferred Compensation Plan Plus (the "DCP Plus").

The maximum aggregate offering price is estimated solely for the purpose of calculating the registration fee in accordance with Rule 457(h) of the Securities Act, based upon an estimate of the amount of compensation participants may defer under the DCP Plus.