



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

DIVISION OF  
CORPORATION FINANCE

November 5, 2012

Via E-mail

Richard A. Gonzalez  
Chairman and Chief Executive Officer  
AbbVie Inc.  
1 North Waukegan Road  
North Chicago, Illinois 60064

**Re: AbbVie Inc.  
Amendment No. 4 to Registration Statement on Form 10-12B  
Filed October 23, 2012  
File No. 001-35565**

Dear Mr. Gonzalez:

We have reviewed your amended filing and your response letter dated October 23, 2012 and we have the following additional comments. Please respond to this letter within ten business days by further amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe these comments apply to your facts and circumstances or do not believe another amendment is appropriate, please tell us why in your response.

After reviewing any further amendment to your filing and the information you provide in response to these comments, we may have additional comments.

Risk Factors

After AbbVie's separation from Abbott, AbbVie will have debt obligations that could adversely affect its business and its ability to meet its obligations, page 31

1. We note that you disclose that you expect to incur approximately \$15.7 billion in debt prior to or concurrent with the separation. Please expand your disclosure on page 156 to disclose the material terms and obligations of the debt. In addition, please file copies of the forms of agreements pursuant to Item 601(b)(4) of Regulation S-K.

Certain Relationships and Related Person Transactions  
Transitional Trademark License Agreement, page 144

2. We note that you have revised the terms of this agreement. Please file a copy of the revised agreement as Exhibit 10.10 to your next amended registration statement.

Richard A. Gonzalez  
AbbVie Inc.  
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Notwithstanding our comments, in the event you request acceleration of the effective date of the pending registration statement please provide a written statement from the company acknowledging that:

- should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Please refer to Rules 460 and 461 regarding requests for acceleration. We will consider a written request for acceleration of the effective date of the registration statement as confirmation of the fact that those requesting acceleration are aware of their respective responsibilities under the Securities Act of 1933 and the Securities Exchange Act of 1934 as they relate to the proposed public offering of the securities specified in the above registration statement. Please allow adequate time for us to review any amendment prior to the requested effective date of the registration statement.

You may contact Dana Hartz at (202) 551-3648 or Donald Abbott at (202) 551-3608 if you have questions regarding comments on the financial statements and related matters. Please contact Scot Foley at (202) 551-3383, Jennifer Riegel at (202) 551-3575 or me at (202) 551-3715 with any other questions.

Sincerely,

/s/ Jennifer Riegel for

Jeffrey P. Riedler  
Assistant Director

cc: David K. Lam  
Karessa L. Cain  
Wachtell, Lipton, Rosen & Katz  
51 West 52<sup>nd</sup> Street  
New York, NY 10019-6150