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December 10, 2012

**VIA EDGAR**

U.S. Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

Re: Registration Statement on Form S-1 for AbbVie Inc.

Ladies and Gentlemen:

On behalf of our client, AbbVie Inc. (“*AbbVie*”), we are submitting for filing with the U.S. Securities and Exchange Commission (the “*Commission*”) a registration statement on Form S-1 for the registration of up to 16,000,000 shares of common stock, par value \$0.01 per share, of AbbVie (the “*Registration Statement*”) under the U.S. Securities Act of 1933, as amended, that may be acquired by participants in the AbbVie 2013 Incentive Stock Program upon the exercise of certain options to purchase shares of AbbVie common stock and upon vesting of certain restricted stock awards and restricted stock units issued pursuant to the AbbVie 2013 Incentive Stock Program.

AbbVie is currently a wholly owned subsidiary of Abbott Laboratories (“*Abbott*”), which has determined to separate its research-based pharmaceuticals business through a distribution to its shareholders of 100% of the outstanding shares of AbbVie common stock (the “*Distribution*”). On November 28, 2012, the board of directors of Abbott approved the Distribution on the basis of one share of AbbVie common stock for each Abbott common share held as of the close of business on December 12, 2012, the record date for the Distribution. AbbVie has filed a registration statement on Form 10 (File No. 001-35565), which was declared effective by the Commission on December 7, 2012.

In connection with the Distribution, outstanding awards granted under Abbott’s equity compensation programs (whether held by Abbott or AbbVie employees or other participants) generally will be converted into adjusted awards based on both Abbott common

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shares and AbbVie common stock. The portion of the adjusted awards that are based on AbbVie common stock (“*Converted Awards*”) will be granted by AbbVie under the AbbVie 2013 Incentive Stock Program. The Registration Statement covers the shares of AbbVie common stock issued pursuant to Converted Awards that will be granted to individuals who, at the time of the Distribution, are no longer employed by or serving on the board of directors of Abbott. The Registration Statement does not cover any shares of AbbVie common stock issued pursuant to Converted Awards that will be granted to any individual who, upon completion of the Distribution, will be employed by or serve on the board of directors of either Abbott or AbbVie, or any other awards that AbbVie may grant under the AbbVie 2013 Incentive Stock Program in the future. Such shares of AbbVie common stock will be covered by a separate registration statement to be filed by AbbVie on Form S-8.

If you have any questions regarding this filing, please contact the undersigned at (212) 403-1394, or my colleague Karessa L. Cain at (212) 403-1128.

Very truly yours,

/s/ David K. Lam

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David K. Lam

cc: Laura J. Schumacher, EVP, Business Development, External Affairs and General Counsel

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