

Wachtell, Lipton, Rosen & Katz

MARTIN LIPTON
HERBERT M. WACHTELL
BERNARD W. NUSSBAUM
LAWRENCE B. PEDOWITZ
PAUL VIZCARRONDO, JR.
PETER C. HEIN
HAROLD S. NOVIKOFF
KENNETH B. FORREST
MEYER G. KOPLow
THEODORE N. MIRRIS
EDWARD D. HERLIHY
DANIEL A. NEFF
ERIC M. ROTH
ANDREW R. BROWNSTEIN
MICHAEL H. BYOWITZ
PAUL K. ROWE
MARC WOLINSKY
DAVID GRUENSTEIN
STEPHEN G. GELLMAN
STEVEN A. ROSENBLUM

STEPHANIE J. SELIGMAN
JOHN F. SAVARESE
SCOTT K. CHARLES
DAVID S. NEILL
JODI J. SCHWARTZ
ADAM O. EMMERICH
GEORGE T. CONWAY III
RALPH M. LEVINE
RICHARD G. MASON
MICHAEL J. SEGAL
DAVID M. SILK
ROBIN PANOVKA
DAVID A. KATZ
ILENE KNABLE GOTTS
DAVID M. MURPHY
JEFFREY M. WINTNER
TREVOR S. NORWITZ
BEN M. GERMANA
ANDREW J. NUSSBAUM
RACHELLE SILVERBERG

51 WEST 52ND STREET
NEW YORK, N.Y. 10019-6150
TELEPHONE: (212) 403-1000
FACSIMILE: (212) 403-2000

GEORGE A. KATZ (1965-1989)
JAMES H. FOGELSON (1967-1991)

OF COUNSEL

WILLIAM T. ALLEN
PETER C. CANELLOS
DAVID M. EINHORN
THEODORE GEWERTZ
RICHARD D. KATCHER
THEODORE A. LEVINE
DOUGLAS K. MAYER
ROBERT B. MAZUR
PHILIP MINDLIN
ROBERT M. MORGENTHAU
ERIC S. ROBINSON
PATRICIA A. ROBINSON*
LEONARD M. ROSEN
MICHAEL W. SCHWARTZ
ELLIOTT V. STEIN
WARREN R. STERN
PATRICIA A. VLAKAKIS
J. BRYAN WHITWORTH
AMY R. WOLF

* ADMITTED IN THE DISTRICT OF COLUMBIA

COUNSEL

DAVID M. ADLERSTEIN
MICHELE J. ALEXANDER
LOUIS J. BARASH
DIANNA CHEN
ANDREW J.H. CHEUNG
PAMELA EHRENKRANZ
KATHRYN GETTLES-ATWA
PAULA N. GORDON
NANCY B. GREENBAUM
MAURA R. GROSSMAN
MARK A. KOENIG
J. AUSTIN LYONS
AMANDA N. PERSAUD
JEFFREY A. WATKINER

Direct Dial: (212) 403-1394
Direct Fax: (212) 403-2394
E-Mail: DKLam@wlrk.com

DAVID C. BRYAN
STEVEN A. COHEN
DEBORAH L. PAUL
DAVID C. KARP
RICHARD K. KIM
JOSHUA R. CAMMAKER
MARK GORDON
JOSEPH D. LARSON
LAWRENCE S. MAKOW
JEANNE MARIE O'BRIEN
WAYNE M. CARLIN
STEPHEN R. DIPRIMA
NICHOLAS G. DEMMO
IGOR KIRMAN
JONATHAN M. MOSES
T. EIKO STANGE
DAVID A. SCHWARTZ
JOHN F. LYNCH
WILLIAM SAVITT
ERIC M. ROSOF

MARTIN J.E. ARMS
GREGORY E. OSTLING
DAVID B. ANDERS
ADAM J. SHARRO
NELSON O. FITTS
JEREMY L. GOLDSTEIN
JOSHUA M. HOLMES
DAVID E. SHAPIRO
DAMIAN G. DIDDEN
ANTE VUCIC
IAN BOZCKO
MATTHEW M. GUEST
DAVID E. KAHAN
DAVID K. LAM
BENJAMIN M. ROTH
JOSHUA A. FELTMAN
ELAINE P. GOLIN
EMIL A. KLEINHAUS
KARESSA L. CAIN

VIA HAND DELIVERY AND EDGAR

Mr. Jeffrey P. Riedler
Assistant Director
Division of Corporation Finance
U.S. Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

Re: AbbVie Inc.
Amendment No. 5 to Registration Statement on Form 10-12B
Filed November 16, 2012
File No. 001-35565

Dear Mr. Riedler:

On behalf of our client, AbbVie Inc. (the "Company"), which is currently a wholly owned subsidiary of Abbott Laboratories ("Abbott"), we are providing the Company's responses to the comments of the Staff of the Division of Corporation Finance (the "Staff") of the U.S. Securities and Exchange Commission (the "Commission") set forth in your letter, dated November 27, 2012, with respect to the filing referenced above.

This letter and Amendment No.6 ("Amendment No. 6") to the Registration Statement on Form 10 (File No. 001-35565) (the "Registration Statement" or the "Form 10") are being filed electronically via the EDGAR system today. In addition to the EDGAR filing, we are delivering a hard copy of this letter, along with six copies of Amendment No. 6 marked to

WACHTELL, LIPTON, ROSEN & KATZ

Mr. Jeffrey P. Riedler
U.S. Securities and Exchange Commission
November 30, 2012
Page 2

indicate changes from the version of the Registration Statement filed on November 16, 2012 ("Amendment No. 5").

For the Staff's convenience, the text of the Staff's comments is set forth below in bold, followed in each case by the Company's response. Terms not otherwise defined in this letter shall have the meanings set forth in Amendment No. 6. All references to page numbers in these responses are to the pages of the information statement filed as Exhibit 99.1 to Amendment No. 6 (the "Information Statement").

General

- 1. Please file as an exhibit the purchase agreement entered into on November 5, 2012 by and among yourself, Abbott Laboratories and the representatives of the initial purchasers of your convertible notes.

Response: The exhibit list to the Registration Statement has been revised in response to the Staff's comment to include the executed purchase agreement between the Company, Abbott Laboratories, as guarantor, and the representatives of the initial purchasers of the Company's senior notes. The Company has filed a complete copy of the agreement as Exhibit 10.21 to the Registration Statement.

Unaudited pro forma condensed combined balance sheet, page 42

2. **Please revise to include a cross reference to a footnote for the \$1,000 short-term debt pro forma adjustment. If you do not include disclosure of the short-term debt in footnote G, please revise footnote G to disclose the amount of long-term debt as \$14.7 billion.**

Response: The Information Statement has been revised on pages 43–44 in response to the Staff's comment.

* * *

If you have any questions, please do not hesitate to contact the undersigned at (212) 403-1394 or Karessa L. Cain at (212) 403-1128.

Very truly yours,

/s/ David K. Lam

David K. Lam

Enclosures

cc: Richard A. Gonzalez, Chairman of the Board and Chief Executive Officer (AbbVie Inc.)
Laura J. Schumacher, EVP, General Counsel and Secretary (Abbott Laboratories)
