

October 20, 2022

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

Statement on Schedule 14A

2022

Re: AbbVie Inc.  
Definitive Proxy

Filed March 21,

File No. 001-35565

Dear Richard A. 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

Disclosure Review Program