



DIVISION OF  
CORPORATION FINANCE

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

October 20, 2022

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

**Re: AbbVie Inc.**  
**Definitive Proxy Statement on Schedule 14A**  
**Filed March 21, 2022**  
**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