



DIVISION OF
CORPORATION FINANCE

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

August 24, 2022

Sanjeev Narula
Chief Financial Officer
Viatrix Inc
1000 Mylan Boulevard
Canonsburg, PA 15317

Re: Viatrix Inc
Form 10-K for the Fiscal Year Ended December 31, 2021
Filed February 28, 2022
Form 10-Q for the Quarterly Period ended March 31, 2022
Filed May 9, 2022
File No. 001-39695

Dear Mr. Narula:

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
Office of Life Sciences