



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4546

August 15, 2017

Mr. Michael McClellan  
Interim Chief Financial Officer  
Teva Pharmaceutical Industries Limited  
5 Basel Street  
P.O. Box 3190  
Petach Tivka 4951033 Israel

**Re: Teva Pharmaceutical Industries Limited  
Form 20-F for Fiscal Year Ended December 31, 2016  
Filed February 15, 2017  
File No. 001-16174**

Dear Mr. McClellan:

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,

/s/ Angela M. Connell

Angela M. Connell  
Accounting Branch Chief  
Office of Healthcare and Insurance