



DIVISION OF
CORPORATION FINANCE

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

April 21, 2021

Eli Kalif
Executive Vice President, Chief Financial Officer
Teva Pharmaceutical Industries Ltd
5 Basel Street
Petach Tikva
Israel, 4951033

Re: Teva Pharmaceutical Industries Ltd
Form 10-K for the Fiscal Year Ended December 31, 2020
Filed on February 10, 2021
File No. 001-16174

Dear Mr. Kalif:

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