



DIVISION OF
CORPORATION FINANCE

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

December 21, 2022

Eli Kalif
Executive Vice President, Chief Financial Officer
Teva Pharmaceutical Industries Limited
124 Dvora HaNevi'a Street
Tel Aviv, Israel 6944020

Re: Teva Pharmaceutical Industries Limited
Form 10-K for the Fiscal Year Ended December 31, 2021
Filed February 9, 2022
File No. 001-16174

Dear Eli Kalif:

We have completed our review of your filings. 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