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BY EMAIL (shareholderproposals@sec.gov)

December 19, 2017

U.S. Securities and Exchange Commission
Division of Corporation Finance
Office of Chief Counsel
100 F Street, N.E.
Washington, D.C. 20549

RE: AbbVie Inc. – 2018 Annual Meeting
Omission of Shareholder Proposal of Kenneth Steiner

Ladies and Gentlemen:

Pursuant to Rule 14a-8(j) promulgated under the Securities Exchange Act of 1934, as amended (the “Exchange Act”), we are writing on behalf of our client, AbbVie Inc., a Delaware corporation (the “Company”), to request that the Staff of the Division of Corporation Finance (the “Staff”) of the U.S. Securities and Exchange Commission (the “Commission”) concur with the Company’s view that, for the reasons stated below, it may exclude the shareholder proposal and supporting statement (the “Proposal”) submitted by Kenneth Steiner (“Mr. Steiner”), with John Chevedden (“Mr. Chevedden”) and/or his designee authorized to act on Mr. Steiner’s behalf (Mr. Steiner and Mr. Chevedden are referred to collectively as the “Proponent”), from the proxy materials to be distributed by the Company in connection with its 2018 annual meeting of stockholders (the “2018 proxy materials”).

In accordance with Section C of Staff Legal Bulletin No. 14D (Nov. 7, 2008) (“SLB 14D”), we are emailing this letter and its attachments to the Staff at shareholderproposals@sec.gov. In accordance with Rule 14a-8(j), we are

simultaneously sending a copy of this letter and its attachments to the Proponent as notice of the Company's intent to omit the Proposal from the 2018 proxy materials.

Rule 14a-8(k) and Section E of SLB 14D provide that shareholder proponents are required to send companies a copy of any correspondence that the shareholder proponents elect to submit to the Commission or the Staff. Accordingly, we are taking this opportunity to remind the Proponent that if the Proponent submits correspondence to the Commission or the Staff with respect to the Proposal, a copy of that correspondence should concurrently be furnished to the Company.

I. The Proposal

The text of the resolution contained in the Proposal is copied below:

RESOLVED, Shareholders request that our board take each step necessary so that each voting requirement in our charter and bylaws that calls for a greater than simple majority vote be eliminated, and replaced by a requirement for a majority of the votes cast for and against applicable proposals, or a simple majority in compliance with applicable laws. If necessary this means the closest standard to a majority of the votes cast for and against such proposals consistent with applicable laws. It is important that our company take each step necessary to adopt this proposal topic completely.

II. Basis for Exclusion

We hereby respectfully request that the Staff concur in the Company's view that it may exclude the Proposal from the 2018 proxy materials pursuant to Rule 14a-8(i)(10) upon confirmation that the Company's Board of Directors (the "Board") has approved the resolutions, described below, approving and submitting for stockholder approval at the 2018 annual meeting of stockholders the Charter Amendments (as defined below) and approving, contingent upon effectiveness of the Charter Amendments, the Bylaw Amendment (as defined below) that, collectively, will substantially implement the Proposal. The Board is expected to consider the Charter Amendments and the Bylaw Amendment at a Board meeting in mid-February 2018 (the "February Board Meeting").

III. Background

A. The Proposal

The Company received the initial version of the Proposal via email on November 1, 2017, accompanied by a cover letter from Mr. Steiner, dated October 6, 2017. On November 2, 2017, via email, the Company received a copy of a letter from

TD Ameritrade (the “Broker Letter”) confirming that Mr. Steiner beneficially held the requisite number of shares of Company common stock as of the date of submission of the Proposal. On November 7, 2017, the Company sent a letter to Mr. Chevedden, via email and FedEx, requesting that he submit documentation evidencing Mr. Steiner’s delegation of authority to Mr. Chevedden to submit the specific proposal submitted (the “Deficiency Letter”). On November 16, 2017, the Company received, via email, a revised cover letter specifying the proposal that Mr. Steiner had authorized Mr. Chevedden to submit to the Company. On November 21, 2017, via email, the Company received a revised version of the Proposal, accompanied by a cover letter from the Proponent. Copies of the Proposal, cover letters, the Broker Letter, the Deficiency Letter and related correspondence are attached hereto as Exhibit A.

B. The Anticipated Charter Amendments and Bylaw Amendment

The Company’s Amended and Restated Certificate of Incorporation (the “Certificate of Incorporation”) contains two provisions calling for a supermajority vote of stockholders, and the Company’s Amended and Restated By-laws (the “Bylaws”) contain one such provision.

Article VIII of the Certificate of Incorporation currently provides that any proposed alteration, amendment or repeal of certain enumerated Bylaw provisions, or the adoption of any Bylaw provision inconsistent with those enumerated Bylaw provisions, must be approved by the affirmative vote of shares representing not less than 80% of the outstanding shares of capital stock of the Company entitled to vote generally in the election of directors (the “Charter Bylaw Amendment Provision”). Article X of the Bylaws currently has a parallel requirement (the “Bylaws Bylaw Amendment Provision”).

Article XI of the Certificate of Incorporation currently provides that any proposed alteration, amendment or repeal of certain enumerated Certificate of Incorporation provisions, or the adoption of any Certificate of Incorporation provision inconsistent with those enumerated Certificate of Incorporation provisions, must be approved by the affirmative vote of shares representing not less than 80% of the outstanding shares of capital stock of the Company entitled to vote generally in the election of directors (the “Charter Amendment Provision”).

Based upon discussion by the Board at a Board meeting in December 2017, the Board is expected, at the February Board Meeting, to consider resolutions (i) approving amendments to the Certificate of Incorporation to eliminate the Charter Bylaw Amendment Provision and to eliminate and replace the Charter Amendment Provision (collectively, the “Charter Amendments”), declaring the Charter Amendments advisable and in the best interest of the Company and its stockholders, directing that the Charter Amendments be submitted to stockholders for adoption at the 2018 annual meeting and recommending that stockholders vote to adopt the Charter Amendments and (ii)

approving, contingent upon the effectiveness of the Charter Amendments, an amendment to the Bylaws to eliminate the Bylaws Bylaw Amendment Provision (the “Bylaw Amendment”). In the event that the Board adopts the resolutions described above, and the stockholders at the 2018 annual meeting approve the Charter Amendments, any future amendments to the Certificate of Incorporation would require the approval of a majority of the outstanding shares of common stock pursuant to Section 242 of the Delaware General Corporation Law (the “DGCL”) and any future amendments to the Bylaws would require the approval of a majority of the outstanding shares of common stock. The text of the Charter Amendments and the Bylaw Amendment, marked to show proposed revisions, will be included in the supplemental letter, as described below, notifying the Staff of the Board’s action on this matter shortly after the February Board Meeting.

IV. The Proposal May be Excluded Pursuant to Rule 14a-8(i)(10) Because the Company Will Have Substantially Implemented the Proposal

Rule 14a-8(i)(10) permits a company to exclude a shareholder proposal if the company has already substantially implemented the proposal. The Commission adopted the “substantially implemented” standard in 1983 after determining that the “previous formalistic application” of the rule defeated its purpose, which is to “avoid the possibility of shareholders having to consider matters which already have been favorably acted upon by the management.” *See* Exchange Act Release No. 34-20091 (Aug. 16, 1983) (the “1983 Release”) and Exchange Act Release No. 34-12598 (July 7, 1976). Accordingly, the actions requested by a proposal need not be “fully effected” provided that they have been “substantially implemented” by the company. *See* 1983 Release.

Applying this standard, the Staff has permitted exclusion under Rule 14a-8(i)(10) when the company’s policies, practices and procedures compare favorably with the guidelines of the proposal. *See, e.g., Exxon Mobil Corp.* (Mar. 17, 2015) (permitting exclusion of a proposal requesting that the company commit to increasing the dollar amount authorized for capital distributions to shareholders through dividends or share buybacks where the company’s long-standing capital allocation strategy and related “policies practices and procedures compare[d] favorably with the guidelines of the proposal and...therefore, substantially implemented the proposal”); *Walgreen Co.* (Sept. 26, 2013) (permitting exclusion of a proposal requesting elimination of certain supermajority vote requirements where the company’s elimination from its governing documents of all but one such requirement “compare[d] favorably with the guidelines of the proposal”); *General Dynamics Corp.* (Feb. 6, 2009) (permitting exclusion of a proposal requesting a 10% ownership threshold for special meetings where the company planned to adopt a special meeting bylaw with an ownership threshold of 10% for special meetings called by one shareholder and 25% for special meetings called by a group of shareholders).

In addition, the Staff has permitted exclusion under Rule 14a-8(i)(10) where a company already addressed the underlying concerns and satisfied the essential objective of the proposal, even if the proposal had not been implemented exactly as proposed by the proponent. *See, e.g., Masco Corp.* (Mar. 29, 1999) (permitting exclusion on substantial implementation grounds where the company adopted a version of the proposal with slight modifications and clarification as to one of its terms); *see also MGM Resorts International* (Feb. 28, 2012) (permitting exclusion on substantial implementation grounds of a proposal requesting a report on the company's sustainability policies and performance, including multiple objective statistical indicators, where the company published an annual sustainability report); *Exelon Corp.* (Feb. 26, 2010) (permitting exclusion on substantial implementation grounds of a proposal requesting a report disclosing policies and procedures for political contributions and monetary and non-monetary political contributions where the company had adopted corporate political contributions guidelines).

The text of the Proposal makes clear that the Proposal's essential objective is to remove the supermajority vote requirements contained in the Certificate of Incorporation and the Bylaws. Applying the principles described above, the Staff has consistently permitted exclusion under Rule 14a-8(i)(10) of proposals, substantially similar to the Proposal, seeking to eliminate supermajority vote provisions where the board lacked unilateral authority to adopt the amendments (which is the case here with respect to the Certificate of Incorporation and, indirectly, with respect to the Bylaws so that the Bylaws do not conflict with the Certificate of Incorporation), but substantially implemented the proposal by approving the proposed amendments and directing that they be submitted for shareholder approval at the next annual meeting. *See, e.g., QUALCOMM Inc.* (Dec. 8, 2017) (permitting exclusion of a proposal under Rule 14a-8(i)(10) where the company planned to provide shareholders at the next annual meeting "with an opportunity to approve amendments to [the company's] certificate of incorporation that, if approved, will remove all supermajority voting requirements in the [company's] certificate of incorporation and bylaws"); *Korn/Ferry International* (July 6, 2017) (permitting exclusion of a proposal under Rule 14a-8(i)(10) where the company planned to provide shareholders at the next annual meeting "with an opportunity to approve amendments to [the company's] certificate of incorporation, approval of which will result in the replacement of each of the supermajority voting requirements in the certificate of incorporation and bylaws that are applicable to [the company's] common stock with a majority vote standard"); *The Southern Co.* (Feb. 24, 2017) (permitting exclusion of a proposal under Rule 14a-8(i)(10) where the company planned to provide shareholders at the next annual meeting "with an opportunity to approve an amendment to [the company's] certificate of incorporation, approval of which will result in replacement of the only supermajority voting provision in [the company's] governing documents with a simple majority voting requirement"); *Dover Corp.* (Dec. 16, 2016) (permitting exclusion of a proposal under Rule 14a-8(i)(10) where the company planned to provide shareholders at the next annual meeting "with an

opportunity to approve amendments to [the company's] certificate of incorporation, which, if approved, will eliminate the only two supermajority voting provisions in [the company's] governing documents"); *AECOM* (Nov. 1, 2016) (permitting exclusion of a proposal under Rule 14a-8(i)(10) where the company planned to provide shareholders at the next annual meeting "with an opportunity to approve an amendment to [the company's] certificate of incorporation, approval of which will result in the removal of the lone supermajority voting provision in [the company's] governing documents"); *The Brink's Co.* (Feb. 5, 2015) (permitting exclusion of a proposal under Rule 14a-8(i)(10) where the company planned to provide shareholders at the next annual meeting "with an opportunity to approve amendments to [the company's] articles of incorporation that would replace each provision that calls for a supermajority vote with a majority vote requirement"); *Visa Inc.* (Nov. 14, 2014) (permitting exclusion of a proposal under Rule 14a-8(i)(10) where the company planned to provide shareholders at the next annual meeting "with an opportunity to approve amendments to [the company's] certificate of incorporation and bylaws that would replace each provision that calls for a supermajority vote with a majority vote requirement"); *McKesson Corp.* (Apr. 8, 2011) (permitting exclusion of a proposal under Rule 14a-8(i)(10) where the company planned to provide shareholders at the next annual meeting "with an opportunity to approve amendments to [the company's] certificate of incorporation").

In addition, the Staff has consistently permitted exclusion under Rule 14a-8(i)(10) of a proposal seeking to eliminate supermajority vote provisions where the amendments to the company's governing documents resulted in replacing each supermajority vote requirement with a majority of the outstanding shares vote requirement. *See, e.g., QUALCOMM Inc.* (Dec. 8, 2017) (permitting exclusion of a proposal under Rule 14a-8(i)(10) where the amendments to the company's certificate of incorporation and bylaws would result in a majority of the outstanding shares vote requirement pursuant to the DGCL); *Korn/Ferry International* (July 6, 2017) (permitting exclusion of a proposal under Rule 14a-8(i)(10) where the amendment to the company's certificate of incorporation would require a majority vote of the voting power of the outstanding shares); *The Southern Co.* (Feb. 24, 2017) (permitting exclusion of a proposal under Rule 14a-8(i)(10) where the amendment to the company's certificate of incorporation would result in a majority of the issued and outstanding common stock vote requirement); *Dover Corp.* (Dec. 16, 2016) (permitting exclusion of a proposal under Rule 14a-8(i)(10) where the amendments to the company's certificate of incorporation would result in a majority of the outstanding shares of common stock vote requirement pursuant to the DGCL); *AECOM* (Nov. 1, 2016) (permitting exclusion of a proposal under Rule 14a-8(i)(10) where the amendment to the company's certificate of incorporation would result in a majority of outstanding shares vote requirement pursuant to the DGCL); *The Brink's Co.* (Feb. 5, 2015) (permitting exclusion of a proposal under Rule 14a-8(i)(10) where the amendment to the company's articles of incorporation would result in a majority of outstanding shares vote requirement pursuant to Virginia corporate law); *Visa Inc.* (Nov. 14, 2014) (permitting

exclusion of a proposal under Rule 14a-8(i)(10) where amendments to the company's certificate of incorporation and bylaws would replace each supermajority vote requirement with a majority of the outstanding shares vote requirement); *Hewlett-Packard Co.* (Dec. 19, 2013) (permitting exclusion of a proposal under Rule 14a-8(i)(10) where the bylaw amendments replacing each supermajority vote requirement with a majority of the outstanding shares vote requirement "compare[d] favorably with the guidelines of the proposal").

As in the foregoing letters, the anticipated Charter Amendments and Bylaw Amendment substantially implement the Proposal. Specifically, in the event that the Board adopts the resolutions described above, the Company's stockholders will be asked at the Company's 2018 annual meeting to vote to adopt the Charter Amendments that would, if approved, eliminate the only supermajority vote requirements in the Certificate of Incorporation and, upon the effectiveness of the Charter Amendments, the Bylaw Amendment would become effective, eliminating the only supermajority vote requirement in the Bylaws. As a result, in the event the Board adopts the resolutions described above, the Company will have addressed the essential objective of the Proposal.

We submit this no-action request now to address the timing requirements of Rule 14a-8(j). We will submit a supplemental letter notifying the Staff of the Board's action on this matter, which will include a copy of the amendments approved by the Board, shortly after the February Board Meeting. The Staff consistently has permitted exclusion under Rule 14a-8(i)(10) where a company has notified the Staff that it intends to recommend that its board of directors take certain action that will substantially implement the proposal and then supplements its request for no-action relief by notifying the Staff after that action has been taken by the board of directors. *See, e.g., The Southern Co.* (Feb. 24, 2017); *Visa Inc.* (Nov. 14, 2014); *Hewlett-Packard Co.* (Dec. 19, 2013); *Starbucks Corp.* (Nov. 27, 2012) (each permitting exclusion of a proposal under Rule 14a-8(i)(10) where the board of directors was expected to take action that would substantially implement the proposal, and the company supplementally notified the Staff of the board action).

Accordingly, the Company believes that once the Board takes the actions described above, the Proposal will have been substantially implemented and may be excluded under Rule 14a-8(i)(10).

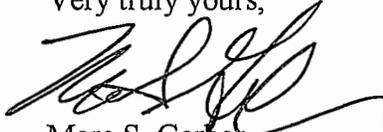
V. Conclusion

Based upon the foregoing analysis, subject to the Board taking the actions described above, the Company respectfully requests that the Staff concur that it will take no action if the Company excludes the Proposal from its 2018 proxy materials. Should the Staff disagree with the conclusions set forth in this letter, or should any additional information be desired in support of the Company's position, we would

Office of Chief Counsel
December 19, 2017
Page 8

appreciate the opportunity to confer with the Staff concerning these matters prior to the issuance of the Staff's response. Please do not hesitate to contact the undersigned at (202) 371-7233.

Very truly yours,



Marc S. Gerber

Enclosures

cc: John Chevedden

EXHIBIT A

(see attached)

Kenneth Steiner

Ms. Laura J. Schumacher
Corporate Secretary
AbbVie Inc (ABBV)
1 North Waukegan Road
North Chicago, IL 60064
PH: 847-932-7900

Dear Ms. Schumacher,

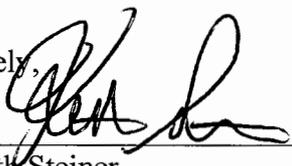
I purchased stock in our company because I believed our company had greater potential. My attached Rule 14a-8 proposal is submitted in support of the long-term performance of our company. This Rule 14a-8 proposal is submitted as a low-cost method to improve company performance.

My proposal is for the next annual shareholder meeting. I will meet Rule 14a-8 requirements including the continuous ownership of the required stock value until after the date of the respective shareholder meeting. My submitted format, with the shareholder-supplied emphasis, is intended to be used for definitive proxy publication. This is my proxy for John Chevedden and/or his designee to forward this Rule 14a-8 proposal to the company and to act on my behalf regarding this Rule 14a-8 proposal, and/or modification of it, for the forthcoming shareholder meeting before, during and after the forthcoming shareholder meeting. Please direct all future communications regarding my rule 14a-8 proposal to John Chevedden

to facilitate prompt and verifiable communications. Please identify this proposal as my proposal exclusively.

This letter does not cover proposals that are not rule 14a-8 proposals. This letter does not grant the power to vote. Your consideration and the consideration of the Board of Directors is appreciated in support of the long-term performance of our company. Please acknowledge receipt of my proposal promptly by email to

Sincerely,


Kenneth Steiner

10-6-17
Date

Proposal [4] – Simple Majority Vote

RESOLVED, Shareholders request that our board take each step necessary so that each voting requirement in our charter and bylaws that calls for a greater than simple majority vote be eliminated, and replaced by a requirement for a majority of the votes cast for and against applicable proposals, or a simple majority in compliance with applicable laws. If necessary this means the closest standard to a majority of the votes cast for and against such proposals consistent with applicable laws. It is important that our company take each step necessary to adopt this proposal topic completely.

Shareowners are willing to pay a premium for shares of companies that have excellent corporate governance. Supermajority voting requirements have been found to be one of 6 entrenching mechanisms that are negatively related to company performance according to “What Matters in Corporate Governance” by Lucien Bebchuk, Alma Cohen and Allen Ferrell of the Harvard Law School. Supermajority requirements are used to block initiatives supported by most shareowners but opposed by a status quo management.

This proposal topic won from 74% to 88% support at Weyerhaeuser, Alcoa, Waste Management, Goldman Sachs, FirstEnergy, McGraw-Hill and Macy’s. The proponents of these proposals included Ray T. Chevedden and William Steiner. This proposal will facilitate adoption of one-year terms for directors instead of the current 3-year terms. AbbVie shareholders have already voted 99 to one in favor of one-year terms for directors.

Currently a 1%-minority can frustrate the will of our 79%-shareholder majority. In other words a 1%-minority could have the power to prevent shareholders from improving the quality of our corporate governance.

Adoption of this proposal will cost little in up-front cost for a \$140 billion company like AbbVie. And it would seem to involve no further cost – yet it will have a long-term positive impact on the quality of governance at AbbVie. Adoption of this proposal will also facilitate the adoption of a shareholder ability to cast a vote on each director annually. Currently if an AbbVie director is involved in a scandal we may have to wait 3-years to vote on the director’s qualifications.

Sadly our top management did not put enough horsepower behind their failed 2017 proposal for our directors to serve one-year terms instead of 3-year terms. If the failed 2017 management proposal would have boosted executive pay – one can bet a lot more management effort would have been devoted to it.

Please vote to improve our corporate governance:

Simple Majority Vote – Proposal [4]

[The above line – *Is* for publication.]

Kenneth Steiner,

sponsors this proposal.

Notes:

This proposal is believed to conform with Staff Legal Bulletin No. 14B (CF), September 15, 2004 including (emphasis added):

Accordingly, going forward, we believe that it would not be appropriate for companies to exclude supporting statement language and/or an entire proposal in reliance on rule 14a-8(l)(3) in the following circumstances:

- the company objects to factual assertions because they are not supported;
- the company objects to factual assertions that, while not materially false or misleading, may be disputed or countered;
- the company objects to factual assertions because those assertions may be interpreted by shareholders in a manner that is unfavorable to the company, its directors, or its officers; and/or
- the company objects to statements because they represent the opinion of the shareholder proponent or a referenced source, but the statements are not identified specifically as such.

We believe that it is appropriate under rule 14a-8 for companies to address these objections in their statements of opposition.

See also: Sun Microsystems, Inc. (July 21, 2005).

The stock supporting this proposal will be held until after the annual meeting and the proposal will be presented at the annual meeting. Please acknowledge this proposal promptly by email

].



Ameritrade

11/02/2017

Kenneth Steiner

Re: Your TD Ameritrade Account Ending in *** in TD Ameritrade Clearing Inc DTC #0188

Dear Kenneth Steiner,

Thank you for allowing me to assist you today. As you requested, this letter confirms that, as of the date of this letter, you have continuously held no less than 500 shares of each of the following stocks in the above referenced account since October 1st, 2016.

1. Verizon Communications Inc. (VZ)
2. AbbVie Inc. (ABBV)
3. Abbot Laboratories (ABT)
4. Bank of America Corporation (BAC)

If we can be of any further assistance, please let us know. Just log in to your account and go to the Message Center to write us. You can also call Client Services at 800-669-3900. We're available 24 hours a day, seven days a week.

Sincerely,

Christopher Costello
Resource Specialist
TD Ameritrade

This information is furnished as part of a general information service and TD Ameritrade shall not be liable for any damages arising out of any inaccuracy in the information. Because this information may differ from your TD Ameritrade monthly statement, you should rely only on the TD Ameritrade monthly statement as the official record of your TD Ameritrade account.

Market volatility, volume, and system availability may delay account access and trade executions.

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200 S. 106th Ave.
Omaha, NE 68114

www.tdameritrade.com



November 7, 2017

VIA EMAIL AND OVERNIGHT DELIVERY

Mr. John Chevedden

Re: Shareholder Proposal for the AbbVie Inc. 2018 Annual Meeting

Dear Mr. Chevedden:

On November 1, 2017, AbbVie Inc. (“AbbVie”) received a letter from Kenneth Steiner (the “proponent”) purporting to submit a shareholder proposal pursuant to Rule 14a-8 under the Securities Exchange Act of 1934, as amended (the “Exchange Act”), for consideration at AbbVie’s 2018 Annual Meeting of Shareholders.

The Division of Corporation Finance (the “Staff”) of the Securities and Exchange Commission (the “SEC”) recently issued Staff Legal Bulletin 14I (Nov. 1, 2017) (“SLB 14I”). Among other things, SLB 14I provides guidance to assist companies in evaluating whether the eligibility requirements of Rule 14a-8(b) have been satisfied when a shareholder submits a proposal through a proxy or agent. Pursuant to SLB 14I, the Staff expects the documentation describing the shareholder’s delegation of authority to:

- “identify the shareholder-proponent and the person selected as proxy;
- identify the company to which the proposal is directed;
- identify the annual or special meeting for which the proposal is submitted;
- identify the specific proposal to be submitted (e.g., proposal to lower the threshold for calling a special meeting from 25% to 10%); and
- be signed and dated by the shareholder.”

The shareholder-proponent’s letter does not satisfy the guidance contained in SLB 14I in that it fails to identify the specific proposal to be submitted. Accordingly, please submit documentation evidencing the proponent’s delegation of authority consistent with SLB 14I. For your reference, please find enclosed a copy of Rule 14a-8 and a copy of SLB 14I.



The rules of the SEC require that a response to this letter, correcting all deficiencies described in this letter, be postmarked or transmitted electronically no later than 14 calendar days from the date you receive this letter.

Once we receive any response, we will be in a position to determine whether the proposal is eligible for inclusion in the proxy materials for our 2018 Annual Meeting of Shareholders. We reserve the right to seek relief from the SEC as appropriate.

Sincerely,

A handwritten signature in black ink that reads "Jennifer M. Lagunas". The signature is written in a cursive style with a large, looped "J" and "L".

Jennifer M. Lagunas

cc: Mr. Kenneth Steiner

Kenneth Steiner

Ms. Laura J. Schumacher
Corporate Secretary
AbbVie Inc (ABBV)
1 North Waukegan Road
North Chicago, IL 60064
PH: 847-932-7900

Dear Ms. Schumacher,

I purchased stock in our company because I believed our company had greater potential. My attached Rule 14a-8 proposal is submitted in support of the long-term performance of our company. This Rule 14a-8 proposal is submitted as a low-cost method to improve company performance.

My proposal is for the next annual shareholder meeting. I will meet Rule 14a-8 requirements including the continuous ownership of the required stock value until after the date of the respective shareholder meeting. My submitted format, with the shareholder-supplied emphasis, is intended to be used for definitive proxy publication. This is my proxy for John Chevedden and/or his designee to forward this Rule 14a-8 proposal to the company and to act on my behalf regarding this Rule 14a-8 proposal, and/or modification of it, for the forthcoming shareholder meeting before, during and after the forthcoming shareholder meeting. Please direct all future communications regarding my rule 14a-8 proposal to John Chevedden

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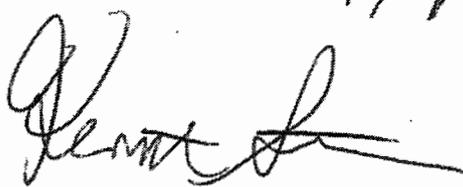
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Sincerely,



Kenneth Steiner

10-6-17
Date

Simple Majority Vote


11-16-2017

Kenneth Steiner

Ms. Laura J. Schumacher
Corporate Secretary
AbbVie Inc (ABBV)
1 North Waukegan Road
North Chicago, IL 60064
PH: 847-932-7900

REVISED 21 NOV 2017

Dear Ms. Schumacher,

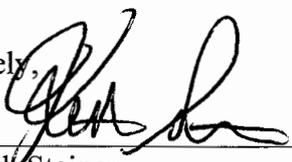
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Sincerely,


Kenneth Steiner

10-6-17
Date

[This line and any line above it – *Not* for publication.]

Proposal [4] – Simple Majority Vote

RESOLVED, Shareholders request that our board take each step necessary so that each voting requirement in our charter and bylaws that calls for a greater than simple majority vote be eliminated, and replaced by a requirement for a majority of the votes cast for and against applicable proposals, or a simple majority in compliance with applicable laws. If necessary this means the closest standard to a majority of the votes cast for and against such proposals consistent with applicable laws. It is important that our company take each step necessary to adopt this proposal topic completely.

Shareowners are willing to pay a premium for shares of companies that have excellent corporate governance. Supermajority voting requirements have been found to be one of 6 entrenching mechanisms that are negatively related to company performance according to “What Matters in Corporate Governance” by Lucien Bebchuk, Alma Cohen and Allen Ferrell of the Harvard Law School. Supermajority requirements are used to block initiatives supported by most shareowners but opposed by a status quo management.

This proposal topic won from 74% to 88% support at Weyerhaeuser, Alcoa, Waste Management, Goldman Sachs, FirstEnergy, McGraw-Hill and Macy’s. The proponents of these proposals included Ray T. Chevedden and William Steiner. This proposal will facilitate adoption of one-year terms for directors instead of the current 3-year terms. AbbVie shareholders have already voted 99-to-one in favor of one-year terms for directors.

Currently a 1%-minority can frustrate the will of our 79%-shareholder majority. In other words a 1%-minority could have the power to prevent shareholders from improving management accountably to shareholders. Currently the role of AbbVie shareholders is diminished because management can declare as worthless a 79%-vote of shareholders on certain issues.

Adoption of this proposal will cost little in up-front cost for a \$140 billion company like AbbVie. And it would seem to involve no further cost – yet it will have a long-term positive impact on the quality of governance at AbbVie. Adoption of this proposal will also facilitate the adoption of a shareholder ability to cast a vote on each director annually. Currently if an AbbVie director is involved in a scandal we have to wait up to 3-years to vote on the director’s qualifications.

Sadly our top management did not put enough horsepower behind their failed 2017 proposal for our directors to serve one-year terms instead of 3-year terms. If the failed 2017 management proposal would have boosted executive pay – one can bet a lot more management effort would have been devoted to it.

Please vote to improve management accountably to shareholders:

Simple Majority Vote – Proposal [4]

[The above line – *Is* for publication.]

Kenneth Steiner,

sponsors this proposal.

Notes:

This proposal is believed to conform with Staff Legal Bulletin No. 14B (CF), September 15, 2004 including (emphasis added):

Accordingly, going forward, we believe that it would not be appropriate for companies to exclude supporting statement language and/or an entire proposal in reliance on rule 14a-8(l)(3) in the following circumstances:

- the company objects to factual assertions because they are not supported;
- the company objects to factual assertions that, while not materially false or misleading, may be disputed or countered;
- the company objects to factual assertions because those assertions may be interpreted by shareholders in a manner that is unfavorable to the company, its directors, or its officers; and/or
- the company objects to statements because they represent the opinion of the shareholder proponent or a referenced source, but the statements are not identified specifically as such.

We believe that it is appropriate under rule 14a-8 for companies to address these objections in their statements of opposition.

See also: Sun Microsystems, Inc. (July 21, 2005).

The stock supporting this proposal will be held until after the annual meeting and the proposal will be presented at the annual meeting. Please acknowledge this proposal promptly by email

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