



DIVISION OF  
CORPORATION FINANCE

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

April 28, 2025

Amir Weiss  
SVP Finance, Chief Accounting 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, 2024**  
**File No. 001-16174**

Dear Amir Weiss:

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