

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

DIVISION OF CORPORATION FINANCE

April 17, 2024

Eli Kalif Executive Vice President, Chief Financial Officer TEVA PHARMACEUTICAL INDUSTRIES LTD 124 Dvora HaNevi'a St. Tel Aviv, Israel 6944020

Re: TEVA PHARMACEUTICAL INDUSTRIES LTD Form 10-K for the Fiscal Year Ended December 31, 2023 Filed February 12, 2024 File No. 001-16174

Dear Eli 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