

September 17, 2021

Brian Roman, Esq.
Global General Counsel
Viatris Inc
1000 Mylan Boulevard
Canonsburg, Pennsylvania 15317

Re: Viatris Inc
Registration

Statement on Form S-4

2021

333-259463

Filed September 10,

Filed No. No.

Dear Mr. Roman:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Tim

Buchmiller at (202) 551-3635 with any questions.

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Matthew G. Jones, Esq.