

August 24, 2022

Sanjeev Narula
Chief Financial Officer
Viatris Inc
1000 Mylan Boulevard
Canonsburg, PA 15317

Fiscal Year Ended December 31, 2021
2022

Quarterly Period ended March 31, 2022

Re: Viatris Inc
Form 10-K for the
Filed February 28,
Form 10-Q for the
Filed May 9, 2022
File No. 001-39695

Dear Mr. Narula:

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