



DIVISION OF  
CORPORATION FINANCE

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

August 11, 2010

Mr. Thomas C. Freyman  
Executive Vice President,  
Finance and Chief Financial Officer  
Abbott Laboratories  
100 Abbott Park Road  
Abbott Park, IL 60064-6400

**Re:   Abbott Laboratories**  
**Form 10-Q for the Period Ended March 31, 2010**  
**Filed May 4, 2010**  
**File Number: 001-02189**

Dear Mr. Freyman:

We have completed our review of your Form 10-Q and have no further comments at this time.

Sincerely,

Jim B. Rosenberg  
Senior Assistant Chief Accountant