



DIVISION OF  
CORPORATION FINANCE

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

January 24, 2011

Thomas C. Freyman  
CFO & EVP Finance  
Abbott Laboratories  
100 Abbott Park Road  
Abbott Park, Illinois 60064

**Re:   Abbott Laboratories**  
**Form 10-K for the Fiscal Year Ended December 31, 2009**  
**Definitive Proxy Statement on Schedule 14A**  
**Filed March 15, 2010**  
**File No. 001-02189**

Dear Mr. Freyman:

We have completed our review of your above-referenced filings and do not have any further comments at this time.

Sincerely,

Jeffrey Riedler  
Assistant Director