



DIVISION OF  
CORPORATION FINANCE

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

June 30, 2017

Brian B. Yoor  
SVP, Finance and Chief Financial Officer  
Abbott Laboratories  
100 Abbott Park Road  
Abbott Park, IL 60064

**Re: Abbott Laboratories**  
**Form 8-K filed January 25, 2017**  
**File No. 001-02189**

Dear Mr. Yoor:

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 by the staff.

Division of Corporation Finance  
Office of Healthcare and  
Insurance