



DIVISION OF  
CORPORATION FINANCE

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

February 11, 2022

Robert B. Ford  
President and Chief Executive Officer  
ABBOTT LABORATORIES  
100 Abbott Park Road  
Abbott Park, Illinois 60064-6400

**Re: ABBOTT LABORATORIES**  
**Form 10-K for the Fiscal Year Ended December 31, 2020**  
**Filed February 19, 2021**  
**File No. 001-02189**

Dear Mr. Ford:

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