



DIVISION OF  
CORPORATION FINANCE

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

January 13, 2023

Melissa Waterhouse  
Chief Executive Officer  
American Bio Medica Corporation  
122 Smith Road  
Kinderhook, NY 12106

**Re: American Bio Medica Corporation**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed December 22, 2022**  
**File No. 000-28666**

Dear Melissa Waterhouse:

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

cc: Spencer G. Feldman