

Via Facsimile and U.S. Mail  
Mail Stop 6010

January 10, 2006

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

Re: Abbott Laboratories, Inc.  
Form 10-K for the fiscal year ended December 31, 2004  
File No. 001-02189

Dear Mr. Freyman:

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

Sincerely,

Jim Rosenberg

Senior Assistant Chief

Accountant