



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