



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