

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  
Filed February 19,  
File No. 001-02189

Fiscal Year Ended December 31, 2020  
2021

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