

March 16, 2017

VIA EDGAR AND EMAIL

Suzanne Hayes  
Assistant Director, Office of Healthcare and Insurance  
U.S. Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, NE  
Washington, D.C. 20549

**Re:     Abbott Laboratories  
         Registration Statement on Form S-4  
         File No. 333-216141**

Dear Ms. Hayes:

Pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended, Abbott Laboratories (the “Registrant”) hereby requests acceleration of the effectiveness of the above-referenced Registration Statement on Form S-4, as amended, so that it will become effective at 4:00 p.m., Eastern Time, on Monday, March 20, 2017 or as soon thereafter as is practicable.

Please contact Michael S. Benn of Wachtell, Lipton, Rosen & Katz at (212) 403-1158 with any questions you may have regarding this request. In addition, please notify Mr. Benn by telephone when this request for acceleration has been granted.

ABBOTT LABORATORIES

By:       /s/ Karen M. Peterson  
Name:     Karen M. Peterson  
Title:     Vice President, Treasurer

cc:       Miles D. White, Chairman of the Board and Chief Executive Officer, Abbott Laboratories  
          David K. Lam, Wachtell, Lipton, Rosen & Katz  
          Michael S. Benn, Wachtell, Lipton, Rosen & Katz

---