

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