Via Facsimile and U.S. Mail Mail Stop 6010

March 8, 2006

Mr. Keith E. Palmer Executive Vice President of Finance, Chief Financial Officer and Treasurer (Principal Accounting Officer) American Bio Medica Corp 122 Smith Road Kinderhook, NY 12106

Re: American Bio Medica Corp

Form 10-KSB for the Fiscal Year Ended December 31, 2005 Form 10-QSB for the Quarterly Period Ended March 31, 2006 Form 10-QSB for the Quarterly Period Ended June 30, 2006 File No. 000-28666

Dear Mr. Palmer:

We have completed our review of your Form 10-KSB and your Forms 10-QSB and have no further comments at this time.

Sincerely,

Jim Atkinson Accounting Branch Chief