



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

January 4, 2021

Melissa A. Waterhouse
Chief Executive Officer
American Bio Medica Corporation
122 Smith Road
Kinderhook, NY 12106

**Re: American Bio Medica Corporation
Registration Statement on Form S-1
Filed December 29, 2020
File No. 333-251798**

Dear Ms. Waterhouse:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Deanna Virginio at 202-551-4530 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Spencer G. Feldman, Esq.