



DIVISION OF
CORPORATION FINANCE

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

January 13, 2023

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

Re: American Bio Medica Corporation
Preliminary Proxy Statement on Schedule 14A
Filed December 22, 2022
File No. 000-28666

Dear Melissa Waterhouse:

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

cc: Spencer G. Feldman