

SECURITIES AND EXCHANGE COMMISSION

FORM UPLOAD

SEC-originated letters to filers

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FILED FOR

AMERICAN BIO MEDICA CORP

CIK: **896747** | IRS No.: **141702188** | State of Incorporation: **NY** | Fiscal Year End: **1231**
Type: **UPLOAD**
SIC: **2834** Pharmaceutical preparations

Mailing Address
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KINDERHOOK NY 12106

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KINDERHOOK NY 12106
5187588158

Via Facsimile and U.S. Mail
Mail Stop 03-09

August 11, 2004

Mr. Keith E. Palmer
Chief Financial Officer
American Bio Medica Corporation
122 Smith Road
Kinderhook, NY 12106

Re: American Bio Medica Corporation
Form 8-K filed August 10, 2004
File No. 000-28666

Dear Mr. Palmer:

We have reviewed your filing and have the following comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with supplemental information so we may better understand your disclosure. After reviewing this information, we may or may not raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or on any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

1. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings reviewed by the staff to be certain that they have provided all information investors require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in

writing, a statement from the company acknowledging that

* the company is responsible for the adequacy and accuracy of the disclosure in the filing;

* staff comments or changes to disclosure in response to staff comments in the filings reviewed by the staff do not foreclose the Commission from taking any action with respect to the filing; and

* the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

2. It appears that the former accountant continued to provide services to you until completion of the review procedures on your interim financial statements. As such, please revise your filing to state the specific date that the former accountant ultimately resigned, as required by Item 304(a)(1)(i) of Regulation S-B. In addition, please update the disclosures required by Item 304(a)(1)(iv)(A) and (B) through that date.

3. Please revise your filing to specifically state whether the decision to dismiss the former accountant was recommended or approved by the any audit or similar committee of the board of directors or the board of directors, if you have no such committee, as required by Item 304(a)(1)(iii).

4. Please file a letter from the former accountant addressing the revised disclosures.

Please file your supplemental response and amendment via EDGAR in response to these comments within 5 business days of the date of this letter. Please note that if you require longer than 5 business days to respond, you should contact the staff immediately to request additional time. Direct any questions regarding the above to me at (202) 942-2902.

Sincerely,

Oscar M. Young, Jr.
Staff Accountant

Mr. Keith E. Palmer
American Bio Medica Corporation
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