

SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

FORM S-8  
REGISTRATION STATEMENT  
Under  
THE SECURITIES ACT OF 1933

ABBOTT LABORATORIES  
(Exact name of registrant as specified in its charter)

Illinois  
(State or other jurisdiction of  
incorporation or organization)

36-0698440  
(I.R.S. Employer  
Identification No.)

Abbott Laboratories  
100 Abbott Park Road  
Abbott Park, Illinois  
(Address of Principal Executive Offices)

60064-3500  
(Zip Code)

ABBOTT LABORATORIES STOCK RETIREMENT PLAN

(Full Title of the Plan)

Jose M. de Lasa  
Abbott Laboratories  
100 Abbott Park Road  
Abbott Park, Illinois 60064-3500  
(Name and address of agent for service)

Telephone number, including area code, of agent for service: (708) 937-5200

CALCULATION OF REGISTRATION FEE

Title of Securities to be Registered	Amount to be Registered	Proposed Maximum Offering Price Per Share (a)	Proposed Maximum Aggregate Offering Price (a)	Amount of Registration Fee (a)
Common shares (without par value)	12,000,000	\$31.88	\$382,560,000	\$131,918.17

(a) In addition, pursuant to Rule 416(c) under the Securities Act of 1933, this registration statement also covers an indeterminate amount of interests to be offered or sold pursuant to the employee benefit plan named herein. The filing fee has been calculated in accordance with Rule 457(c) based on the average of the high and low prices of registrant's Common Shares reported in the consolidated reporting system on December 14, 1994.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. INCORPORATION OF DOCUMENTS BY REFERENCE

The registration statement on Form S-8, File No. 33-50452, which was filed by the registrant on August 4, 1992 with the Securities and Exchange Commission (the "Commission") pursuant to the Securities Exchange Act of 1934 (the "Exchange Act") and any amendment or supplement thereto, is hereby incorporated by reference in this Registration Statement. The registration statement on Form S-8, File No. 33-51585, which was filed by the registrant on December 20, 1993 with the Commission pursuant to the Exchange Act and any amendment or supplement thereto, is hereby incorporated by reference in this Registration Statement.

All documents subsequently filed by the registrant with the Commission pursuant to Sections 13(a), 13(c), 14, and 15(d) of the Exchange Act prior to the filing of a post-effective amendment which indicates that all shares offered have been sold or which deregisters all shares then remaining unsold, shall be deemed to be incorporated by reference in this Registration Statement and to be a part hereof from the date of filing of such documents.

Item 8. EXHIBITS

The following are filed as exhibits to the Registration Statement:

- 5 Opinion of Jose M. de Lasa as to the legality of the securities being issued and the compliance of the Abbott Laboratories Stock Retirement Plan with the requirements of the Employee Retirement Income Security Act of 1974.
- 23.1 The consent of Arthur Andersen LLP as to the use of their report and references to their firm.
- 23.2 The consent of counsel, Jose M. de Lasa, is included in his opinion.
- 24 Power of Attorney

SIGNATURES

THE REGISTRANT. Pursuant to the requirements of the Securities Act of 1933, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in unincorporated Lake County, and State of Illinois, on December 15, 1994 .

ABBOTT LABORATORIES

By /s/ Duane L. Burnham  
-----  
Duane L. Burnham,  
Chairman of the Board and  
Chief Executive Officer

Each person whose signature appears below constitutes and appoints Duane L. Burnham and Jose M. de Lasa, Esq., and each of them, as his true and lawful attorney-in-fact and agent, with full power of substitution and resubstitution, for him and in his name, place and stead, in any and all capacities, to sign any and all amendments to this registration statement, and to file the same with all exhibits thereto, and other documents in connection therewith, with the Commission, granting unto said attorney-in-fact and agent full power and authority to do and perform each act and thing requisite and necessary to be done, as fully to all intents and purposes as he might or could do in person, hereby ratifying and confirming all that said attorney-in-fact and agent, or his substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities and on the dates indicated.

SIGNATURE	TITLE	DATE
/s/ Duane L. Burnham ----- Duane L. Burnham	Chairman of the Board, Chief Executive Officer, and Director of Abbott Laboratories	December 15, 1994
/s/ K. Frank Austen ----- K. Frank Austen, M.D.	Director of Abbott Laboratories	December 15, 1994
/s/ H. Laurance Fuller ----- H. Laurance Fuller	Director of Abbott Laboratories	December 15, 1994
/s/ Bernard J. Hayhoe ----- Bernard J. Hayhoe	Director of Abbott Laboratories	December 15, 1994
/s/ Thomas R. Hodgson ----- Thomas R. Hodgson	President, Chief Operating Officer, and Director of Abbott Laboratories	December 15, 1994
/s/ Allen F. Jacobson ----- Allen F. Jacobson	Director of Abbott Laboratories	December 15, 1994
/s/ David A. Jones ----- David A. Jones	Director of Abbott Laboratories	December 15, 1994
/s/ Boone Powell, Jr. ----- Boone Powell, Jr.	Director of Abbott Laboratories	December 15, 1994
----- A. Barry Rand	Director of Abbott Laboratories	December 15, 1994
/s/ W. Ann Reynolds ----- W. Ann Reynolds	Director of Abbott Laboratories	December 15, 1994
/s/ William D. Smithburg ----- William D. Smithburg	Director of Abbott Laboratories	December 15, 1994
/s/ John R. Walter ----- John R. Walter	Director of Abbott Laboratories	December 15, 1994
/s/ William L. Weiss ----- William L. Weiss	Director of Abbott Laboratories	December 15, 1994



EXHIBIT INDEX

EXHIBIT NO.	DESCRIPTION
5	Opinion of Jose M. de Lasa, as to the legality of the securities being issued and the compliance of the Plan with the requirements of ERISA.
23.1	Consent of Arthur Andersen LLP as to the use of their report and references to their firm.
23.2	The consent of counsel, Jose M. de Lasa, is included in his opinion.
24	Power of Attorney is included on the signature page

December 15, 1994

Abbott Laboratories  
Abbott Park, Illinois 60064-3500

and

Messrs. Thomas C. Freyman, and Gary P. Coughlan,  
and Ms. Ellen M. Walvoord, Trustees of the Abbott  
Laboratories Stock Retirement Trust

Gentlemen and Ms. Walvoord:

I have examined the Registration Statement on Form S-8 to which this is an exhibit, to be filed with the Securities and Exchange Commission in connection with the registration under the Securities Act of 1933, as amended of 12,000,000 common shares of Abbott Laboratories, without par value, and of an indeterminate amount of interests to be offered or sold pursuant to the Abbott Laboratories Stock Retirement Plan, all as described more fully in said Registration Statement. I have also examined copies of the Articles of Incorporation and By-laws of Abbott Laboratories (the "Company"), as amended, the Abbott Laboratories Stock Retirement Trust (hereinafter referred to as the "Trust") and the Abbott Laboratories Stock Retirement Plan (hereinafter referred to as the "Plan"), and all amendments to said Trust and Plan to the date hereof. In addition, I have made such other examinations and have ascertained or verified to my satisfaction such additional facts as I deem pertinent under the circumstances.

On the basis of such examinations, I am of the opinion that:

1. Abbott Laboratories is a corporation duly organized and existing under the laws of the State of Illinois, with corporate power to own and operate the property now owned by it.
2. The common shares to be offered and sold under the Plan may be (a) such as have been purchased for that purpose from the holders thereof; or (b) such as shall be newly issued by Abbott Laboratories, all as described more fully in said Registration Statement. All legal and corporate proceedings necessary to the authorization and issuance of the common shares heretofore issued have been duly taken and such common shares have been legally issued, and when utilized for the purposes of the Plan according to the provisions thereof, will be legally issued, fully paid and nonassessable outstanding common shares of the Company. As to such common shares as may be issued hereafter, either directly for the purposes of the Plan or issued for other purposes and then acquired from the holders, they will, upon due amendment of the Articles of Incorporation and due authorization of the Board of Directors, if required, and upon receipt of the consideration for said common shares specified by the Board of Directors, be legally issued and, when utilized for the purposes of the Plan according to the provisions thereof, be legally issued, fully paid and nonassessable outstanding common shares of the Company.

3. The Plan has been duly and legally authorized and adopted and the Trust created to implement the Plan has been duly and legally authorized and created and is a valid Trust enforceable according to its terms under the laws of the State of Illinois and the participants in the Plan have valid beneficial interests in the Trust, subject to the terms of the Trust and the Plan.
4. The Plan and Trust as amended to the date hereof comply with those requirements of the Employee Retirement Income Security Act of 1974 that are applicable to the same.

I hereby consent to the use of this legal opinion as an exhibit to the Registration Statement to be filed with the Securities and Exchange Commission under the Securities Act of 1933, as amended.

Very truly yours,

/s/ Jose M. de Lasa

Jose M. de Lasa

CONSENT OF INDEPENDENT PUBLIC ACCOUNTANTS

As independent public accountants, we hereby consent to the incorporation by reference in this registration statement of: (i) our supplemental report dated January 14, 1994, included in the Abbott Laboratories Form 10-K for the year ended December 31, 1993; (ii) our report dated January 14, 1994, incorporated by reference in Abbott Laboratories Form 10-K for the year ended December 31, 1993; and, (iii) our report dated April 16, 1994, included in Abbott Laboratories Stock Retirement Plan Form 11-K for the year ended December 31, 1993, and to all references to our Firm included in this registration statement.

/s/ ARTHUR ANDERSEN LLP

-----  
ARTHUR ANDERSEN LLP

Chicago, Illinois  
December 15, 1994