

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 8-K/A

(Amendment No. 2)

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the
Securities Exchange Act of 1934

March 15, 2002

Date of Report (Date of earliest event reported)

ABBOTT LABORATORIES

(Exact name of registrant as specified in its charter)

Illinois
(State or other
Jurisdiction of
Incorporation)

1-2189
(Commission File Number)

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

100 Abbott Park Road
Abbott Park, Illinois 60064-6400
(Address of principal executive offices)(Zip Code)

Registrant's telephone number, including area code: **(847) 937-6100**

Item 4. Changes in Registrant's Certifying Accountant.

On March 15, 2002, the Board of Directors of Abbott Laboratories ("Abbott") adopted the recommendation of its Audit Committee that Arthur Andersen LLP ("Andersen") be dismissed as Abbott's auditors upon the later of: (i) the engagement of a new independent public accounting firm or (ii) the filing of Abbott's quarterly report on Securities and Exchange Commission Form 10-Q for the period ending March 31, 2002. On May 2, 2002, Abbott filed its quarterly report on Securities and Exchange Commission Form 10-Q for the period ending March 31, 2002 and dismissed Andersen as Abbott's auditors.

Andersen's reports on Abbott's consolidated financial statements for each of the years December 31, 2001 and 2000 did not contain an adverse opinion or disclaimer of opinion, nor were they qualified or modified as to uncertainty, audit scope or accounting principles.

During the years ended December 31, 2001 and 2000 and through May 2, 2002 there were no disagreements with Andersen on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure which, if not resolved to Andersen's satisfaction, would have caused Andersen to make reference to the subject matter in connection with its report on Abbott's consolidated financial statements for such years; and there were no reportable events as defined in Item 304(a)(1)(v) of Regulation S-K.

Abbott has provided Andersen with a copy of the foregoing statements. Attached as Exhibit 16 is a copy of Andersen's letter, dated May 2, 2002, stating its agreement with such statements.

Item 7. Financial Statements and Exhibits.

(c) Exhibits.

<u>Exhibit No.</u>	<u>Exhibit</u>
16	Letter from Arthur Andersen LLP to the Securities and Exchange Commission dated May 2, 2002

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

ABBOTT LABORATORIES

Date: May 2, 2002

/s/ THOMAS C. FREYMAN

By: Thomas C. Freyman
Senior Vice President, Finance
and Chief Financial Officer

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16	Letter from Arthur Andersen LLP to the Securities and Exchange Commission dated May 2, 2002

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**Office of the Chief Accountant
Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, D.C. 20549**

Arthur Andersen LLP
33 West Monroe Street
Chicago IL 60603-5385
Tel 312 580 0030
www.andersen.com

May 2, 2002

Dear Sir/Madam:

We have read Item 4 included in the Form 8-K/A dated May 2, 2002 of Abbott Laboratories filed with the Securities and Exchange Commission and are in agreement with the statements contained therein.

Very truly yours,

A handwritten signature in black ink that reads "Arthur Andersen LLP". The signature is written in a cursive, flowing style.

Arthur Andersen LLP

cc: Mr. Thomas C. Freyman, Senior Vice President,
Finance and Chief Financial Officer, Abbott Laboratories
