Registration No. 333-

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)

Abbott Laboratories 100 Abbott Park Road Abbott Park, Illinois (Address of Principal Executive Offices) **36-0698440** (I.R.S. Employer

Identification No.)

60064-6400 (Zip Code)

ABBOTT LABORATORIES 1996 INCENTIVE STOCK PROGRAM

(Full Title of the Plan)

Jose M. de Lasa Abbott Laboratories 100 Abbott Park Road Abbott Park, Illinois 60064-6400 (Name and address of agent for service)

Telephone number, including area code, of agent for service: (847) 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)	23,317,950	\$41.43	\$966,062,669	\$88,878

(a) The Common Shares registered hereunder represent that number of shares with respect to which options may be granted to employees of the Company or its subsidiaries under the Abbott Laboratories 1996 Incentive Stock Program. (An undetermined number of additional shares may be issued if the antidilution provisions of the plan become operative). 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 on the New York Stock Exchange on December 17, 2002.

Part II. Information Required in the Registration Statement

Item 3. Incorporation of Documents by Reference

The contents of Abbott Laboratories 1996 Incentive Stock Program Registration Statement on Form S-8 (File no. 333-09071) are incorporated herein by reference.

Item 5. Interests of Named Experts and Counsel

Jose M. de Lasa, Esq., Senior Vice President, Secretary and General Counsel of the Registrant, whose opinion is included herewith as Exhibit 5, beneficially owned as of December 18, 2002, approximately 150,427 Common Shares of the Registrant (this amount includes approximately 2,012 shares held for the benefit of Mr. de Lasa in the Abbott Laboratories Stock Retirement Trust pursuant to the Abbott Laboratories Stock Retirement Plan) and held options to acquire 614,979 Common Shares of which options to purchase 428,313 Common Shares are currently exercisable.

Item 8. Exhibits

See Exhibit Index which is incorporated herein by reference.

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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 23, 2002.

ABBOTT LABORATORIES

By: /s/ MILES D. WHITE

Miles D. White, Chairman of the Board and Chief Executive Officer

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Each person whose signature appears below constitutes and appoints Miles D. White and Jose M. de Lasa, Esq., and each of them, as his or her true and lawful attorney-in-fact and agent, with full power of substitution and resubstitution, for him or her and in his or her 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 or she might or could do in person, hereby ratifying and confirming all that said attorney-in-fact and agent, or his or her 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/ MILES D. WHITE	Chairman of the Board, Chief Executive Officer,	December 23, 2002	
Miles D. White	and Director		
/s/ RICHARD A. GONZALEZ	President, Chief Operating Officer, Medical Products Group,	December 23, 2002	
Richard A. Gonzalez	and Director		
/s/ JEFFREY M. LEIDEN	President, Chief Operating Officer, Pharmaceutical Products	December 23, 2002	
Jeffrey M. Leiden, M.D., Ph.D.	Group, and Director		
/s/ THOMAS C. FREYMAN	Senior Vice President, Finance and Chief Financial Officer (Principal Financial	December 23, 2002	
Thomas C. Freyman	Officer)		
/s/ GREG W. LINDER	Vice President and Controller (Principal Accounting Officer)	December 23, 2002	
Greg W. Linder	omeny		
/s/ ROXANNE S. AUSTIN	Director	December 23, 2002	
Roxanne S. Austin			
/s/ H. LAURANCE FULLER	Director	December 23, 2002	

/s/ JACK M. GREENBERG	Director	December 23, 2002
Jack M. Greenberg		
/s/ DAVID A. JONES	Director	December 23, 2002
David A. Jones		
/s/ DAVID A. L. OWEN	Director	December 23, 2002
David A. L. Owen		
/s/ BOONE POWELL, JR.	Director	December 23, 2002
Boone Powell, Jr.		
/s/ A. BARRY RAND	Director	December 23, 2002
A. Barry Rand		
/s/ W. ANN REYNOLDS	Director	December 23, 2002
W. Ann Reynolds		
/s/ ROY S. ROBERTS	Director	December 23, 2002
Roy S. Roberts		
/s/ WILLIAM D. SMITHBURG	Director	December 23, 2002
William D. Smithburg		
/s/ JOHN R. WALTER	Director	December 23, 2002
John R. Walter		
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EXHIBIT INDEX

Exhibit No.	Description
5	Opinion of Jose M. de Lasa, as to the legality of the securities being registered.
23	The consent of counsel, Jose M. de Lasa, is included in his opinion.
24	Power of Attorney is included on the signature page.
99.1	Statement regarding consent of Arthur Andersen LLP.

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Part II. Information Required in the Registration Statement Item 3. Incorporation of Documents by Reference Item 5. Interests of Named Experts and Counsel Item 8. Exhibits

<u>SIGNATURES</u> EXHIBIT INDEX December 19, 2002

Abbott Laboratories 100 Abbott Park Road Abbott Park, Illinois 60064-6400

Ladies and Gentlemen:

I am Senior Vice President, Secretary and General Counsel of Abbott Laboratories, an Illinois corporation, and have advised Abbott Laboratories in connection with the proposed offering of 23,317,950 additional shares of the common stock, without par value, of Abbott Laboratories (the "Shares") pursuant to the Abbott Laboratories 1996 Incentive Stock Program (the "Program"), being offered pursuant to the Registration Statement on Form S-8 to which this is an exhibit (the "Registration Statement"). The Registration Statement is being filed with the Securities and Exchange Commission under the Securities Act of 1933, as amended. In connection with the proposed offering and registration, I, or members of my staff, have examined or are otherwise familiar with:

- (i) the Registration Statement,
- (ii) the Restated Articles of Incorporation of Abbott Laboratories,
- (iii) the By-laws of Abbott Laboratories,
- (iv) the Program, and
- (v) the minutes of all of the meetings of the board of directors of Abbott Laboratories and of the shareholders of Abbott Laboratories relating to the establishment of the Program or the award of benefits under the Program.

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 validly existing under the laws of the State of Illinois with full corporate power and authority to issue the Shares.
- 2. All of the legal and corporate proceedings that are necessary in connection with the grant of benefits under the Program and the authorization and issuance of the Shares pursuant thereto has been duly taken and, after those Shares have been issued in accordance with the provisions of the Program, will be legally issued, fully paid and nonassessable outstanding common shares of Abbott Laboratories.

I hereby consent to the filing of this legal opinion as an exhibit to the Registration Statement on Form S-8 to be filed by Abbott Laboratories with the Securities and Exchange Commission under the Securities Act of 1933, as amended, with respect to the Shares issuable pursuant to the Program and to the reference to me under the caption "Interest of Named Experts and Counsel" in such Registration Statement.

Very truly yours,

/s/ JOSE M. DE LASA Jose M. de Lasa Senior Vice President, Secretary and General Counsel

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Exhibit 5

Statement Regarding Consent of Arthur Andersen LLP

On April 26, 2002, the Board of Directors of Abbott Laboratories, upon the recommendation of its Audit Committee, engaged Deloitte & Touche LLP to replace Arthur Andersen LLP as Abbott's independent auditors. The audit engagement team at Arthur Andersen responsible for Abbott's 2001 audit is no longer with Arthur Andersen. As a result and after reasonable efforts, Abbott has been unable to obtain Arthur Andersen's consent to the incorporation by reference in this registration statement of Arthur Andersen's reports dated January 15, 2002 included in Abbott Laboratories Annual Report on Form 10-K for the fiscal year ended December 31, 2001. Rule 437a under the Securities Act of 1933 allows Abbott to omit the consent from this filing, and permits Abbott to incorporate by reference Arthur Andersen's reports into present and future registration statements.

Section 11(a) of the Securities Act provides that if any part of a registration statement, at the time it becomes effective, contains an untrue statement of material fact, or omits to state a material fact required to be stated therein, or necessary to make the statements therein not misleading, then any person acquiring such security (unless such person knew of the untruth or omission at the time of acquisition of such security), may sue, among others, every accountant who has consented to be named as having prepared or certified any part of the registration statement, or as having prepared or certified any report or valuation which is used in connection with the registration statement, with respect to the statement in such registration statement, report or valuation, which purports to have been prepared or certified by the accountant.

Arthur Andersen has not consented to the incorporation by reference of its audit reports in this registration statement. Arthur Andersen may, therefore, not be liable under Section 11(a) of the Securities Act because it has not consented to the incorporation by reference of its reports in this registration statement. Abbott believes, however, that other persons who may be liable under Section 11(a) of the Securities Act, including Abbott's officers and directors, may still rely on Arthur Andersen's audit reports as being made by an expert under the due diligence defense provision of Section 11(b) of the Securities Act.

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Exhibit 99.1