

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 1996 INCENTIVE STOCK PROGRAM

(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: (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)	5,421,102	\$65.79	\$356,654,301	\$105,214

(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 in the consolidated reporting system on December 23, 1997.

The contents of Abbott Laboratories 1996 Incentive Stock Program Registration Statement on Form S-8 (File no. 333-09071) are 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, 1997.

ABBOTT LABORATORIES

By: /s/ Duane L. Burnham

Duane L. Burnham,
Chairman of the Board and
Chief Executive Officer

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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 23, 1997
/s/ K. Frank Austen - - - - - K. Frank Austen, M.D.	Director of Abbott Laboratories	December 23, 1997
/s/ H. Laurance Fuller - - - - - H. Laurance Fuller	Director of Abbott Laboratories	December 23, 1997
/s/ Thomas R. Hodgson - - - - - Thomas R. Hodgson	President, Chief Operating Officer, and Director of Abbott Laboratories	December 23, 1997
/s/ David A. Jones - - - - - David A. Jones	Director of Abbott Laboratories	December 23, 1997
- - - - - David A. L. Owen	Director of Abbott Laboratories	December __, 1997
/s/ Boone Powell, Jr. - - - - - Boone Powell, Jr.	Director of Abbott Laboratories	December 23, 1997
/s/ A. Barry Rand - - - - - A. Barry Rand	Director of Abbott Laboratories	December 23, 1997
/s/ W. Ann Reynolds - - - - - W. Ann Reynolds	Director of Abbott Laboratories	December 23, 1997
/s/ William D. Smithburg - - - - - William D. Smithburg	Director of Abbott Laboratories	December 23, 1997
/s/ John R. Walter - - - - - John R. Walter	Director of Abbott Laboratories	December 23, 1997

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/s/ William L. Weiss
----- Director of Abbott
William L. Weiss Laboratories December 23, 1997

/s/ Gary P. Coughlan
----- Senior Vice President,
Gary P. Coughlan Finance and Chief Financial December 23, 1997
Officer (Principal
Financial Officer) of
Abbott Laboratories

/s/ Theodore A. Olson
----- Vice President and
Theodore A. Olson Controller (Principal December 23, 1997
Accounting Officer) of
Abbott Laboratories

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Exhibit No. -----	Description -----
4	Abbott Laboratories 1996 Incentive Stock Program [incorporated herein by reference; filed as Exhibit 4 to Abbott Laboratories 1996 Incentive Stock Program Registration Statement on Form S-8 (File No. 333-09071)].
5	Opinion of Jose M. de Lasa, as to the legality of the securities being registered.
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.

[LETTERHEAD]

December 23, 1997

Abbott Laboratories
100 Abbott Park Road
Abbott Park, Illinois 60064-3500

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 5,421,102 shares of the common stock, without par value, of Abbott Laboratories (the "Shares") pursuant to the Abbott Laboratories 1996 Incentive Stock Program (the "Program"), which Program is more fully described in 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 and having authorized capital of 1,200,000,000 common shares, of which 764,694,116 were outstanding on November 30, 1997 and 1,000,000 cumulative preferred shares, par value \$1.00 per share, none of which are outstanding.
2. As of December 31, 1996, 5,421,102 shares of Common Stock were reserved for issuance upon the exercise of options or the grant of benefits under the Program.
3. 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 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
Senior Vice President,
Secretary and General Counsel

JMdL/tj

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 15, 1997, included in the Abbott Laboratories Annual Report on Form 10-K for the year ended December 31, 1996 and (ii) our report dated January 15, 1997, incorporated by reference in the Abbott Laboratories Annual Report on Form 10-K for the year ended December 31, 1996 and to all references to our Firm in the Registration Statement.

/s/ ARTHUR ANDERSEN LLP

ARTHUR ANDERSEN LLP

Chicago, Illinois
December 23, 1997