

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.)
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Abbott Laboratories 100 Abbott Park Road Abbott Park, Illinois (Address of Principal Executive Offices)	60064-3500 (Zip Code)
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ABBOTT LABORATORIES ASHLAND UNION 401(K) 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: (847) 937-6100

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)	75,000(a)	\$ 48.00	\$3,600,000	\$1,242

(a) In addition, pursuant to Rule 416(c) under the Securities Act of 1933, this registration statement also covers an indeterminate amount of interests 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 September 24, 1996.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. INCORPORATION OF DOCUMENTS BY REFERENCE

The following documents are incorporated by reference in the registration statement:

(a) The Registrant's Annual Report on Form 10-K for the fiscal year ended December 31, 1995.

(b) The Registrant's Current Report on Form 8-K, dated March 29, 1996.

(c) The Registrant's Quarterly Report on Form 10-Q for the quarter ended March 31, 1996.

(d) The Registrant's Quarterly Report on Form 10-Q for the quarter ended June 30, 1996.

(e) The description of the Common Shares, no par value, contained in the Registrant's registration statements filed under the Securities Exchange Act of 1934 (File No. 1-2189), including any amendments or reports filed for the purpose of updating such descriptions.

All documents subsequently filed by the Registrant pursuant to Section 13(a), 13(c), 14 and 15(d) of the Securities Exchange Act of 1934, 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 the registration statement and to be part hereof from the date of filing of such documents.

Item 4. DESCRIPTION OF SECURITIES

Not Applicable.

Item 5. INTERESTS OF NAMED EXPERTS AND COUNSEL

Jose M. de Lasa, Esq., Senior Vice-President, General Counsel and Secretary of the Registrant, whose opinion is included herewith as Exhibit 5, beneficially owned as of September 24, 1996, approximately 20,057 Common Shares of the Registrant (this amount includes approximately 57 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 130,002 Common Shares of which options to purchase 26,668 Common Shares are currently exercisable.

Item 6. INDEMNIFICATION OF DIRECTORS AND OFFICERS

Restated Article R-VI of the Registrant's Restated Articles of Incorporation provides that the Registrant shall, in the case of persons who are or were directors or officers of the Registrant, and may, as to such other persons, indemnify to the fullest extent permitted by law any person who was or is a party, or is threatened to be made a party, to any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative or investigative, by reason of the fact that he or she is or was a director, officer, employee or agent of the Registrant, or is or was serving at the request of the Registrant as a director, officer, employee or agent of another corporation, partnership, joint venture, trust or other enterprise. The provisions of Article R-VI are applicable to all expenses (including attorneys' fees), judgements, fines and amounts paid in settlement actually and reasonably incurred in connection with such action, suit or proceeding. Expenses incurred in defending a civil or criminal action, suit or proceeding may be paid by the Registrant in advance of the final disposition of such action, suit or proceeding, as authorized by the Registrant's Board of Directors in the specific case, upon receipt of an undertaking by or on behalf of the director, officer, employee or agent to repay such amount, unless it shall ultimately be determined that he/she is entitled to indemnification.

Section 8.75 of the Illinois Business Corporation Act provides that a corporation may indemnify any person (or his or her personal representatives) who, by reason of the fact that such person is or was a director or officer of such corporation, is made (or threatened to be made) a party

to any pending or completed action, suit or proceeding, whether civil, criminal, administrative or investigative, other than one brought on behalf of the corporation, against reasonable expenses (including attorneys' fees), judgments, fines and settlement payments, if such person acted in good faith and in a manner he or she reasonably believed to be not opposed to the best interests of such corporation and, in criminal actions, in addition, had no reasonable cause to believe his or her conduct was unlawful. In the case of actions on behalf of the corporation, indemnification may extend only to reasonable expenses (including attorneys' fees) and only if such person acted in good faith and in a manner he or she reasonably believed to be not opposed to the best interests of the corporation, provided that no such indemnification is permitted in respect of any claim, issue or matter as to which such person is adjudged to be liable for negligence or misconduct in the performance of his or her duty to the corporation except to the extent that the adjudicating court otherwise provides. To the extent that such person has been successful in defending any action, suit or proceeding (even one on behalf of the corporation) or in defense of any claim, issue or matter therein, such person is entitled to indemnification for reasonable expenses (including attorneys' fees) incurred by such person in connection therewith.

The indemnification provided for by the Illinois Business Corporation Act is not exclusive of any other rights of indemnification, and a corporation may maintain insurance against liabilities for which indemnification is not expressly provided by the Illinois Business Corporation Act. The Registrant's directors and officers are insured under a directors and officers liability insurance policy maintained by the Registrant.

Item 7. EXEMPTION FROM REGISTRATION CLAIMED

Not Applicable.

Item 8. EXHIBITS

See Exhibit Index which is incorporated herein.

Item 9. UNDERTAKINGS

The Registrant hereby undertakes:

(1) To file, during any period in which offers or sales are being made, a post-effective amendment to this registration statement:

(i) To include any prospectus required by Section 10(a)(3) of the Securities Act of 1933;

(ii) To reflect in the prospectus any facts or events arising after the effective date of the registration statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in the registration statement. Notwithstanding the foregoing, any increase or decrease in volume of securities offered (if the total dollar value of securities offered would not exceed that which was registered) and any deviation from the low or high end of the estimated maximum offering range may be reflected in the form of prospectus filed with the Commission pursuant to Rule 424(b) if, in the aggregate, the changes in volume and price represent no more than 20 percent change in the maximum aggregate offering price set forth in the "Calculation of Registration Fee" table in the effective registration statement; and

(iii) To include any material information with respect to the plan of distribution not previously disclosed in the registration statement or any material change to such information in the registration statement; provided, however, that paragraphs (1)(i) and (1)(ii) do not apply if the registration statement is on Form S-3, Form S-8 or Form F-3, and the information required to be included in a post-effective amendment by those paragraphs is contained in periodic reports filed with or furnished to the Commission by the Registrant

pursuant to Section 13 or Section 15(d) of the Securities Exchange Act of 1934 that are incorporated by reference in the registration statement.

(2) That, for the purpose of determining any liability under the Securities Act of 1933, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(3) That, for the purposes of determining any liability under the Securities Act of 1933, each filing of the Registrant's annual report pursuant to Section 13(a) or Section 15(d) of the Securities Exchange Act of 1934 that is incorporated by reference in the registration statement shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(4) To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.

(5) Insofar as indemnification for liabilities arising under the Securities Act of 1933 may be permitted to directors, officers and controlling persons of the Registrant pursuant to the provisions described in Item 6 or otherwise, the Registrant has been advised that in the opinion of the Securities and Exchange Commission such indemnification is against public policy as expressed in the Securities Act of 1933 and is, therefore, unenforceable. In the event that a claim for indemnification against liabilities (other than the payment by the Registrant of expenses incurred or paid by a director, officer or controlling person of the Registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, that Registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Securities Act of 1933 and will be governed by the final adjudication of such issue.

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 September 27, 1996.

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 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 Securities and Exchange 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 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	September 27, 1996
/s/ K. Frank Austen, M.D. ----- K. Frank Austen, M.D.	Director of Abbott Laboratories	September 27, 1996
/s/ H. Laurance Fuller ----- H. Laurance Fuller	Director of Abbott Laboratories	September 27, 1996
/s/ Thomas R. Hodgson ----- Thomas R. Hodgson	President, Chief Operating Officer and Director of Abbott Laboratories	September 27, 1996
/s/ Allen F. Jacobson ----- Allen F. Jacobson	Director of Abbott Laboratories	September 27, 1996
/s/ David A. Jones ----- David A. Jones	Director of Abbott Laboratories	September 27, 1996
/s/ David A. L. Owen ----- David A. L. Owen	Director of Abbott Laboratories	September 27, 1996
/s/ Boone Powell, Jr. ----- Boone Powell, Jr.	Director of Abbott Laboratories	September 27, 1996
/s/ A. Barry Rand ----- A. Barry Rand	Director of Abbott Laboratories	September 27, 1996
/s/ W. Ann Reynolds ----- W. Ann Reynolds	Director of Abbott Laboratories	September 27, 1996
/s/ William D. Smithburg ----- William D. Smithburg	Director of Abbott Laboratories	September 27, 1996
/s/ John R. Walter ----- John R. Walter	Director of Abbott Laboratories	September 27, 1996
/s/ William L. Weiss ----- William L. Weiss	Director of Abbott Laboratories	September 27, 1996
/s/ Gary P. Coughlan ----- Gary P. Coughlan	Senior Vice President, Finance and Chief Financial Officer of Abbott Laboratories	September 27, 1996
/s/ Theodore A. Olson ----- Theodore A. Olson	Vice President and Controller of Abbott Laboratories	September 27, 1996

ABBOTT LABORATORIES ASHLAND
UNION 401(K) PLAN

By: ABBOTT LABORATORIES
EMPLOYEE BENEFIT
BOARD OF REVIEW

/s/ Thomas C. Freyman

Thomas C. Freyman

/s/ Gary P. Coughlan

Gary P. Coughlan

/s/ Ellen M. Walvoord

Ellen M. Walvoord

Being all of the Members of the
Abbott Laboratories Employee
Benefit Board of Review

EXHIBIT INDEX

Exhibit No. -----	Description -----
4.1*	Articles of Incorporation - Abbott Laboratories, filed as Exhibit 3.1 to the Abbott Laboratories Quarterly Report on Form 10-Q for the Quarter ended March 31, 1994.
4.2*	Corporate By-Laws - Abbott Laboratories, filed as Exhibit 3.2 to the 1994 Abbott Laboratories Annual Report on Form 10-K.
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 filed as Exhibit 5, herewith.
24.1	Power of Attorney (included on signature page of this Registration Statement).

* Incorporated herein by reference

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, 1996 included in the Abbott Laboratories Annual Report on Form 10-K for the year ended December 31, 1995; and (ii) our report dated January 15, 1996 incorporated by reference in the Abbott Laboratories Annual Report on Form 10-K for the year ended December 31, 1995.

/s/ Arthur Andersen LLP

ARTHUR ANDERSEN LLP

Chicago, Illinois
September 27, 1996

September 27, 1996

Abbott Laboratories
Abbott Park, Illinois 60064-3500

and

Abbott Laboratories
Employee Benefit
Board of Review
Abbott Park, Illinois 60064-3500

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 75,000 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 Ashland Union 401(k) Plan (the "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 Ashland Union 401(k) Trust (the "Trust") and the Plan. 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 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 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
Senior Vice President
Secretary & General Counsel

JMdL:jab