

ABBOTT LABORATORIES
Form 8-K/A
April 01, 2002

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SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 8-K/A

(Amendment No. 1)

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. This will occur 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. A new independent public accounting firm has not yet been engaged to act 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.

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During the years ended December 31, 2001 and 2000 and through the date hereof, 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 April 1, 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 April 1, 2002

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SIGNATURE

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: April 1, 2002

By: /s/ THOMAS C. FREYMAN

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

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SIGNATURE

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