

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

POST-EFFECTIVE AMENDMENT NO. 1 TO
FORM S-8
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933

AMERICAN BRANDS, INC.
(Exact name of registrant as specified in its charter)

DELAWARE
(State or other jurisdiction of
incorporation or organization)

13-3295276
(I.R.S. Employer
Identification No.)

1700 East Putnam Avenue, Old Greenwich, Connecticut 06870-0811
(Address of principal executive offices) (Zip Code)

PROFIT-SHARING PLAN

OF

THE AMERICAN TOBACCO COMPANY
(Full title of the plan)

LOUIS F. FERNOUS, JR.
Vice President and Secretary
AMERICAN BRANDS, INC.
1700 East Putnam Avenue
Old Greenwich, Connecticut 06870-0811
(Name and address of agent for service)

Copy to:
EDWARD P. SMITH, Esq.
CHADBOURNE & PARKE
30 Rockefeller Plaza
New York, New York, 10112

Telephone number, including area code, of agent for service: (203) 698-5000

Withdrawing Securities from Registration and Adding Exhibit

WITHDRAWAL OF SECURITIES FROM REGISTRATION

Registrant by this Post-Effective Amendment No. 1 to its Registration Statement on Form S-8 (Registration No. 33-45869) withdraws from registration under the Securities Act of 1933, as amended, the following securities: (i) unused eligible employee deposits and issuer contributions, (ii) shares of the Common Stock, par value \$3.125 per share ("Common Stock"), of Registrant and (iii) Preferred Share Purchase Rights attached to such Common Stock that could have been issued under the Profit-Sharing Plan of The American Tobacco Company (the "Plan") and that were not so issued as of the termination of the offering of such shares of Common Stock, Preferred Share Purchase Rights and interests in the Plan on December 22, 1994.

PART II

INFORMATION NOT REQUIRED IN PROSPECTUS

Item 20. Exhibits.

24. Powers of Attorney authorizing certain persons to sign Post-Effective Amendment No. 1 to the Registration Statement on Form S-8 of the Profit-Sharing Plan of The American Tobacco Company (Registration No. 33-45869) and any and all amendments and supplements thereto, on behalf of certain directors and officers of Registrant filed with the Post-Effective Amendment No. 1 to the Registration Statement.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, Registrant certifies that it has reasonable grounds to believe that it meets all the requirements for filing on Form S-8 and has duly caused this Post-Effective Amendment No. 1 to the Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the Town of Old Greenwich, and the State of Connecticut, on this 22nd day of December, 1994.

AMERICAN BRANDS, INC.

By A. Henson
 A. Henson
 Executive Vice President and
 Chief Financial Officer

Date: December 22, 1994

Pursuant to the requirements of the Securities Act of 1933, as amended, this Post-Effective Amendment No. 1 to the Registration Statement has been signed by the following persons in the capacities indicated on this 22nd day of December, 1994.

Signature -----	Title -----
William J. Alley* (William J. Alley)	Chairman of the Board and Chief Executive Officer (principal executive officer) and Director
T.C. Hays* (T.C. Hays)	President and Chief Operating Officer and Director
A. Henson (A. Henson)	Executive Vice President and Chief Financial Officer (principal financial officer) and Director
R.L. Plancher* (R.L. Plancher)	Senior Vice President and Chief Accounting Officer (principal accounting officer)
Howard C. Humphrey* (Howard C. Humphrey)	Vice President - Life Insurance and Director
Eugene R. Anderson* (Eugene R. Anderson)	Director

Signature -----	Title -----
Patricia O. Ewers* (Patricia O. Ewers)	Director
John W. Johnstone, Jr.* (John W. Johnstone, Jr.)	Director
Wendell J. Kelley* (Wendell J. Kelley)	Director
Sidney Kirschner* (Sidney Kirschner)	Director
Gordon R. Lohman* (Gordon R. Lohman)	Director
Charles H. Pistor, Jr.* (Charles H. Pistor, Jr.)	Director
Peter M. Wilson* (Peter M. Wilson)	Director

*By A. Robert Colby
(A. Robert Colby,
Attorney-in-Fact)

Pursuant to the requirements of the Securities Act of 1933, the Plan has duly caused this Post-Effective Amendment No. 1 to the Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the Town of Chester, and the State of Virginia, on this 22nd day of December, 1994.

PROFIT-SHARING PLAN OF
THE AMERICAN TOBACCO COMPANY

By David C. Riggan
(David C. Riggan, Chairman
Retirement and Profit-Sharing Plan
Committee)

EXHIBIT INDEX

Exhibit -----	Page -----
24.	Powers of Attorney authorizing certain persons to sign Post-Effective Amendment No. 1 to the Registration Statement on Form S-8 of the Profit-Sharing Plan of The American Tobacco Company (Registration No. 33-45869) and any and all amendments and supplements thereto, on behalf of certain directors and officers of Registrant filed with the Post-Effective Amendment No. 1 to the Registration Statement.

POWER OF ATTORNEY

The undersigned, acting in the capacity or capacities with respect to American Brands, Inc. stated with their respective names below, hereby constitute and appoint GILBERT L. KLEMMANN, II, EDWARD P. SMITH and A. ROBERT COLBY, and each of them severally, the attorneys-in-fact of the undersigned with full power to them and each of them to sign for and in the name of the undersigned in the capacities indicated below (a) the Registration Statement on Form S-8 of the American Brands, Inc. 1990 Long-Term Incentive Plan, (b) Post-Effective Amendment No. 1 to the Registration Statement on Form S-8 of the Profit-Sharing Plan of The American Tobacco Company (Registration No. 33-45869) and (c) any and all amendments and supplements thereto:

Signature	Title	Date
William J. Alley ----- William J. Alley	Chairman of the Board and Chief Executive Officer (principal executive officer) and Director	September 27, 1994
T.C. Hays ----- T.C. Hays	President and Chief Operating Officer and Director	September 26, 1994
A. Henson ----- A. Henson	Executive Vice President and Chief Financial Officer (principal financial officer) and Director	September 27, 1994
R.L. Plancher ----- R.L. Plancher	Senior Vice President and Chief Accounting Officer (principal accounting officer)	September 27, 1994
Howard C. Humphrey ----- Howard C. Humphrey	Vice President - Life Insurance and Director	September 27, 1994
Eugene R. Anderson ----- Eugene R. Anderson	Director	September 26, 1994
Patricia O. Ewers ----- Patricia O. Ewers	Director	September 27, 1994
John W. Johnstone, Jr. -----	Director	September 26, 1994

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