

Participation in Dividend Access Facility reported

Zurich, Switzerland, May 2, 2006 – Shareholders representing 371,445,320 shares are participating in ABB Ltd's Dividend Access Facility (DAF), corresponding to 86 per cent of the VPC registered shares.

The DAF provides to shareholders tax resident in Sweden and holding VPC registered ABB Ltd shares, the possibility to receive equivalent dividend from ABB Participation AB, being subject to taxation in Sweden without deduction of Swiss withholding tax. The dividend will be a matter to be decided at the Annual General Meeting of shareholders on May 4, 2006.

Shareholders participating in the DAF will temporarily be registered as shareholders without rights to ABB Ltd dividend. They will for each ABB Ltd share receive one ABB Ltd share without dividend rights (ABB Ltd U), and one dividend right separated from the share (SR1). After payment of dividend, ordinary ABB Ltd shares will be re-registered on the shareholders' VPC accounts. For shareholders participating in the DAF, the dividend payment date is planned to be May 16, 2006.

The ABB Ltd U share will be traded, in parallel with the ABB Ltd share, on the OMX Stockholmsbörsen's A-List during the period of May 2, 2006 through May 9, 2006. The ABB Ltd U share's ticker symbol will be ABB U and the ISIN code is SE0000625568. Trading in dividend rights, SR1, will not be possible.

ABB (www.abb.com) is a leader in power and automation technologies that enable utility and industry customers to improve performance while lowering environmental impact. The ABB Group of companies operates in around 100 countries and employs about 105,000 people.

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