

ABB's Dividend Access Facility for 2007

Dividend is subject to approval by shareholders at AGM on May 3

Zurich, Switzerland, April 4, 2007 – ABB, the leading power and automation technology group, is making a facility available to shareholders in Sweden that allows them to receive their dividend without deduction of Swiss withholding tax. The dividend will be determined by the Annual General Meeting on May 3, 2007.

The Dividend Access Facility (DAF) is available to shareholders who are tax-resident in Sweden and hold shares of ABB Ltd that are registered with VPC (Sweden's central securities depository and clearinghouse). Shareholders participating in the DAF will temporarily be registered as shareholders without rights to ABB Ltd dividends. Those shareholders will instead receive their dividend from ABB Ltd's Swedish subsidiary, ABB Participation AB.

For each ABB Ltd share registered at VPC on the record date April 26, 2007, participating shareholders will receive one ABB Ltd share without dividend rights (ABB Ltd U) and one dividend right separated from the share (SR1). The ordinary ABB Ltd shares will be reregistered on the shareholders' VPC accounts on May 14, 2007.

The ABB Ltd U share will be traded, in parallel with the ABB Ltd share, on Stockholmsbörsen/Nordic Exchange, Large cap, during the period of April 30, 2007, through May 8, 2007. Trading in the dividend rights, SR1, will not be possible.

The DAF dividend payment, corresponding to the ABB Ltd dividend payment, will be administered by VPC and paid in SEK without deduction of the 35 percent Swiss withholding tax. The dividend will be taxed according to Swedish tax legislation, i.e. a preliminary tax of 30 percent will be deducted for private individuals. Swedish tax legislation will also apply for other shareholders, e.g. legal entities, investment trust companies, foundations, certain funds, and others.

Further information has been sent to shareholders whose shares are registered with VPC in Sweden. Shareholders who have previously participated in the DAF will automatically be registered for the DAF 2007.

Time schedule for ABB Ltd dividend 2007

Dividend Access Facility (DAF) for VPC-registered shareholders

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|---------------------|--|
| April 4 | The DAF application period commences. |
| April 23 | The DAF application period ends. Last day of trading in ABB Ltd shares including rights to DAF participation. |
| April 24-27 | Shareholders who have applied for DAF participation shall not divest their ABB Ltd shares during the period April 24-27, 2007, due to the ongoing de-registration of ABB Ltd shares and registration of ABB Ltd U shares and SR1. Please note that ABB publishes its results for the first quarter 2007 on April 26, 2007, i.e. during the period when the shares shall <u>not</u> be divested. |
| April 26 | Record date for DAF participation. |
| April 30- May 11 | ABB Ltd U shares registered on shareholders' VPC accounts. Transfer of ABB Ltd U shares between VPC and SIS prohibited. |



- April 30- May 8 Trading in ABB Ltd U shares on Stockholmsbörsen/Nordic Exchange.
- April 30- May 15 Dividend rights SR1 registered on shareholders' VPC accounts. (Trading in SR1 prohibited.)
- May 14 ABB Ltd shares are re-registered on the shareholders' VPC accounts.
- May 15 Dividend payment date.

Dividend for VPC-registered shareholders not participating in the DAF

For ABB Ltd shareholders holding VPC-registered shares who are not participating in the DAF, the dividend payment will be administered by VPC and paid in SEK, however with a deduction of the 35 percent Swiss withholding tax.

- May 7 Last day of trading in ABB Ltd shares including rights to dividend.
- May 8-10 Transfer of ABB Ltd shares between VPC and SIS prohibited.
- May 10 Dividend record date.
- May 15 Dividend payment date.

Dividend for shareholders whose shares are registered in Switzerland

- May 7 Last day of trading in ABB Ltd shares including rights to dividend.
- May 8-10 Transfer of ABB Ltd shares between VPC and SIS prohibited.
- May 8 Dividend payment date.

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 108,000 people.

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