



**London**  
**STOCK EXCHANGE**

**EDX London Limited**

**Swedish Product Notice**

**Exchange Notice 2006/060**

**Information regarding the special cash dividend procedure  
in ABB Ltd**

The attached information is based on a press release from ABB Ltd dated 5 April 2001. Shareholders in ABB Ltd with fiscal domicile in Sweden will be offered a cash dividend procedure in order to avoid Swiss tax deduction on the cash dividend from ABB Ltd. The cash dividend will instead be subject to taxation according to Swedish rules.

The underlying instrument for options and forwards contracts in respect of ABB Ltd will be ABB Ltd shares during the whole period for the cash dividend procedure. The OMXS30 index will not be adjusted as a result of the dividend procedure.

If you have any questions concerning this notice please contact Simon Tyrrell on +44 (0)20 7797 4686.

London  
27 April 2006

**Simon Tyrrell**  
**Head of Market Regulation**

**Dean Noble**  
**Head of Business Development**

## ABB's Dividend Access Facility for 2006

**Zurich, Switzerland, April 5, 2006 – The Dividend Access Facility (DAF) provides to shareholders tax resident in Sweden and holding VPC registered ABB Ltd shares, the possibility to receive dividend 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. Those shareholders will instead receive their dividend from ABB Ltd's Swedish subsidiary, ABB Participation AB. The participating shareholders 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). The ordinary ABB Ltd shares will be re-registered on the shareholders' VPC accounts on May 15.

The ABB Ltd U share will be traded, in parallel with the ABB Ltd share, on OMX Stockholmsbörsen during the period of May 2, 2006 through May 9, 2006. Trading in 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 after conversion from CHF, and without deduction of the 35 per cent Swiss withholding tax. The dividend will be taxed according to Swedish tax legislation, i.e. a preliminary tax of 30 per cent will be withheld for private individuals.

More information have been sent to shareholders whose shares are registered with VPC in Sweden. Shareholders who have participated in the DAF before will automatically be registered for the DAF 2006 and onwards.

### Time schedule for dividend

#### Dividend Access Facility (DAF) for VPC registered shareholders

April 5	The DAF application period commences.
April 24	The DAF application period ends. Last day of trading in ABB Ltd shares including rights to DAF participation.
April 27	Record date for DAF participation.
April 25-28	Shareholders who have applied for DAF participation should not divest their ABB Ltd shares during the period of April 25-28, 2006 due to the ongoing de-registration of ABB Ltd shares and registration of ABB Ltd U shares and SR1.
May 2-16	Dividend rights SR1 registered on shareholders' VPC accounts. (Trading in SR1 prohibited.)
May 2-12	ABB Ltd U shares registered on shareholders' VPC accounts.
May 2-12	Transfer of ABB Ltd U shares between VPC and SIS prohibited.
May 2-9	Trading in ABB Ltd U shares on OMX Stockholmsbörsen.
May 15	ABB Ltd shares are re-registered on the shareholders' VPC accounts.
May 16	Dividend payment date.

#### Dividend for VPC registered shareholders not participating in the DAF

Also 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 per cent Swiss withholding tax.

May 8	Last day of trading in ABB Ltd shares including rights to dividend.
May 9-11	Transfer of ABB Ltd shares between VPC and SIS prohibited.
May 11	Dividend record date.
May 16	Dividend payment date.

## Dividend for shareholders whose shares are registered in Switzerland

May 8 Last day of trading in ABB Ltd shares including rights to dividend.

May 9-11 Transfer of ABB Ltd shares between VPC and SIS prohibited.

May 9 Transfer of ABB Ltd shares between VPC and SIS prohibited.

ABB ([www.abb.com](http://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 104,000 people.