

The Depository Trust Company  
**IMPORTANT**  
**REVISION:PAYABLE DATE :04/20/01**

**B#:** 1814  
**DATE:** April 17, 2001  
**TO:** All participants  
**CATEGORY:** Dividends  
**FROM:** Mario Zaccardi, Supervisor, Dividend Department  
**ATTENTION:** Operations, Reorg & Dividend Managers, Partners & Cashiers  
**SUBJECT:** TaxRelief - Country: Switzerland  
ADR 144A ABB Ltd. CUSIP: 000375105  
Record Date: 03/16/01 Payable Date: 04/20/01

DTC has been notified by Citibank N.A., the depository bank for the above issue, that the payable date is 4/20/01, that ADR 144A ABB Ltd. has declared a cash dividend. This cash dividend is subject to Swiss withholding tax of **15%** (favorable) for qualified U.S. individuals, U.S. Corporations, and U.S. other entities and **0%** (tax exempt) for qualified U.S. pensions. All others are subject to Swiss withholding tax of **35%** (unfavorable).

Questions regarding this Important Notice may be directed to Mr. George Di Garbo of DTCC's Dividend Department, or myself at (212) 855-4539 or 4540 respectively.