

August 8, 2007

Mail Stop 4561

Mr. Michel Demaré  
Chief Financial Officer  
ABB Ltd.  
Affolternstrasse 44  
CH-8050 Zurich, Switzerland

RE: **ABB Ltd.**  
**Form 20-F for the period ended December 31, 2006**  
**Filed April 18, 2007**  
**File No. 1-16429**

Dear Mr. Demaré:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Kevin R. Woody  
Branch Chief