



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

Mail Stop 3030

June 24, 2009

Michel Demaré  
Chief Financial Officer  
ABB Ltd  
P.O. Box 1831  
Affolternstrasse 44  
CH-8050  
Zurich, Switzerland

**Re: ABB Ltd**  
**Form 20-F for the Fiscal Year Ended December 31, 2008**  
**File No. 001-16429**

Dear Mr. Demaré:

We have completed our review of your Form 20-F and have no further comments at this time.

Sincerely,

Brian Cascio  
Accounting Branch Chief