



DIVISION OF  
CORPORATION FINANCE

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

February 3, 2015

Via E-mail

Eric Elzvik  
Executive Vice President and  
Chief Financial Officer  
ABB Ltd  
Affolternstrasse 44  
CH-8050 Zurich  
Switzerland

**Re: ABB Ltd**  
**Form 20-F for the Fiscal Year Ended December 31, 2013**  
**Filed March 7, 2014**  
**File No. 1-16429**

Dear Mr. Elzvik:

We refer you to our comment letter dated December 5, 2014, regarding business contacts with Cuba and Syria. We have completed our review of this subject matter. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Cecilia Blye

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Amanda Ravitz  
Assistant Director  
Division of Corporation Finance