

## 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