

March 10, 2008

Via Electronic Transmission

Honorable Charles E. Grassley
Ranking Member
United States Senate
Committee on Finance
135 Hart Senate Office Building
Washington, DC 20510

Dear Senator Grassley:

Abbott has received your correspondence requesting information about payments made by our company to organizations such as patient groups and medical societies. Thank you for your interest in this subject.

We support and partner with a broad range of organizations, including community-based charities, academic institutions, medical and health professional associations, international relief agencies and not-for-profit organizations. Many of the programs resulting from our support and partnerships are helping create solutions to address the global health needs shaping our world today. Where appropriate, these programs are also able to benefit from Abbott's health and technical expertise, leadership, and products.

At Abbott we have always been committed to helping to meet the health needs of people around the world. Consistent with this mission, Abbott has a history of giving monies in support of:

- Increasing the understanding of scientific, clinical or health care issues that contribute to the enhancement of patient care,
- Education not only on health care related topics, but also education aimed at providing opportunities for future generations and leaders, and
- Strengthening local communities and civic activities.

Abbott has formal, written guidelines, operating procedures and requirements regarding the use of grants, and grants must be reviewed and approved before they are funded. For example, grants for medical education

programs are only allowed if the programs are independent, non-promotional, focused on educational content, and free from commercial influence or bias. Specific guidelines also apply to charitable donations.

Abbott respects the principles on transparency that you outline. We periodically review our grant processes and procedures and have been examining the important questions that you raise. As a complex, broad-based health care company, we have many separate operating systems that capture data about grants. We have assembled a cross-divisional working group to examine how data might be compiled and displayed.

Thank you for sharing your thoughts with us on this matter. We understand that this is a priority for you.

Sincerely,

A handwritten signature in blue ink, appearing to read "Elaine R. Leavenworth", with a long horizontal flourish extending to the right.

Elaine R. Leavenworth
Vice President, Government Affairs

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