

Issue Prices of Abbott Notes Issued for St. Jude Medical Notes

on March 22, 2017

The chart below sets forth Abbott's determination of the issue price for each series of Abbott notes (per \$1,000 principal amount) issued for St. Jude Medical notes ("STJ notes") tendered in the settlement on March 22, 2017, of the exchange offers pursuant to the prospectus filed with the Form S-4 with the Securities and Exchange Commission on February 21, 2017.

Abbott Notes	CUSIP Number	Fair Market Value per \$1,000 of principal (A)	Pre-Issuance Accrued Interest per \$1,000 of principal (B)	Issue Price per \$1,000 of principal (A - B)	Issue Price (Percent of Par Value)
2.000% senior notes due 2018	002824BJ8	\$1,001.16	\$0.39	\$1,000.77	100.077
2.800% senior notes due 2020	002824BK5	\$1,010.87	\$0.54	\$1,010.32	101.032
3.250% senior notes due 2023	002824BL3	\$1,000.48	\$14.17	\$986.31	98.631
3.875% senior notes due 2025	002824BM1	\$1,016.08	\$0.75	\$1,015.33	101.533
4.750% senior notes due 2043	002824BN9	\$1,012.57	\$20.72	\$991.86	99.186

In accordance with Treasury Regulation Section 1.1273-2(f)(9)(i), Abbott collected information regarding the prices at which such Abbott notes were sold or for which brokers provided bid/offer quotes. Based on such information, although no assurance can be given, Abbott determined that the notes were "publicly traded" for purposes of the regulations under Section 1273 and Treasury Regulation Section 1.1273-2(f). Pursuant to Section 1273, the issue price of publicly traded debt instruments is based on their fair market value. The fair market value of the Abbott notes, as determined by Abbott, is set forth in the third column of the chart above per \$1,000 of principal amount.

The Abbott notes of each series also bore pre-issuance accrued interest in an amount that reflected the amount of interest that would have accrued on the STJ notes exchanged for such Abbott notes from the last interest payment date to the day prior to the settlement date (referred to as "pre-issuance accrued interest"). Under Treasury Regulation Section 1.1273-2(m), Abbott subtracted from the fair market value of notes of each series determined above the amount of the pre-issuance accrued interest related to such notes to determine the issue price of each series of Abbott notes. The fifth column of the chart above sets forth the issue price of each series per \$1,000 of principal, adjusted for pre-issuance accrued interest as described in the preceding sentence. The sixth column of the chart above provides the issue price as a percent of the par value of the Abbott notes.

Based on such issue price, none of the series of Abbott notes was issued with original issue discount in excess of the statutory *de minimis* amount. Further, a holder of an Abbott note generally should be able to treat a portion of the first payment of stated interest on such note attributable to pre-issuance accrued interest as a non-taxable return of capital, and such U.S. holder's adjusted tax basis in such Abbott note would be reduced by such amount.

Abbott's determination of the issue price of each series of Abbott notes is binding upon a holder unless such holder explicitly discloses to the Internal Revenue Service, on a timely filed U.S. federal income tax return for the taxable year that includes the settlement date, that its determination of the issue price is different from that of Abbott's, the reasons for the different determination, and how such holder determined the issue price. In this regard, holders of Abbott notes should consult their own tax advisors regarding the determination of the issue price of the Abbott notes described above, including the treatment of pre-issuance accrued interest.