

**Important Canadian Tax Information For Shareholders  
Concerning The Hospira, Inc. Share Distribution**

The Canadian Income Tax Act provides that the distribution of common shares to Canadian shareholders in a U.S. tax-free spin-off can, in certain circumstances, be a tax-free transaction for Canadian income tax purposes. The U.S. corporation must file an application with the Canada Revenue Agency ("CRA") and the Canadian shareholder must file an election with the CRA.

Shortly after the spin-off of Hospira, Abbott Laboratories filed an application with the CRA. On December 13, 2004, the CRA ruled that the spin-off is an eligible distribution and that Canadian shareholders may elect tax-free treatment for the receipt of Hospira shares. Information regarding the filing of the election may be found on the CRA website at [www.cra-arc.gc.ca](http://www.cra-arc.gc.ca)