



CCP GROUP INTERNATIONAL & COMPANY LIMITED

TOKYOTO TOSHIMAKU KITA OTSUKA 3 – 12 – 22
JAPAN.

Phone : (+81)-50-5534-5360 (Head-Office) Fax : (+81)-52-308-3466

www.ccpgroup-int.com

Audit Report

To Abbott Laboratories Inc (Abbott):

We have examined the production and manufacturing process of Abbott laboratories in Mississauga Canada, during the period August 5th, 2009 to July 31st, 2010, for its Abbott Software Coding and Manufacturing (SCM) services, Abbott has:

- Disclosed its SCM life cycle management practices and procedures including its commitment to provide strict compliance with the translation from Japanese to English, coding, manufacture and distribution of the software programs in conformity with the existing Copyright License Agreement, and provided such services in accordance with its disclosed practices.
- Maintained effective controls to provide reasonable assurance that necessary controls on the Japanese Software source codes and the manufactured English Software source codes are strictly enforced as stipulated in the existing Copyright License Agreement

Abbott is responsible for its production and manufacturing process as well as marketing and distribution channels to suppliers and consumers. Our responsibility is to express an opinion based on our audit.

Our audit was conducted in accordance with standards for assurance engagements established by the existing copyright License Agreement and, according, included

1. Obtaining an understanding of Abbott's SCM life cycle management practices and procedures, including its relevant controls over the translation from Japanese to English Language, coding, manufacturing and quality control,
2. Selectively testing each batch production executed in accordance with disclosed SCMEV life cycle management practices,
3. Testing and evaluating the operating effectiveness of the controls, and
4. Performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion.

In our opinion, Abbott management, production and manufacturing process at Mississauga Canada as referred to above, is fairly stated, in all material respects, in accordance with the Software Coding and Manufacturing guidelines and extended validation Audit Criteria.

The relative effectiveness and significance of specific controls at Abbott and their effect on assessments of control risk for the products end users and relying parties are dependent on their interaction with controls, and other factors present at individual end user and relying party medical and/or pharmaceutical needs.

During the course of our audit, we observed and concluded that aside from the authorization to translate and code from the pre-existing Japanese to English language, a similar and very identical manufacturing process for translating and coding the software programs into Spanish language was discovered. However, due to insufficient data the volume of production work on these could not be reasonably ascertained. A detailed investigation have been suggested to the management.

We have performed no procedures to evaluate the effectiveness of controls at individual end user and/or relying party medical and pharmaceutical needs.

Because of inherent limitation in controls, error or fraud may occur and not be detected. Furthermore, the projection of any conclusions, based on our findings, to future periods is subject to the risk that the validity of such conclusions may be altered because of changes made to the system or controls, or the failure to make needed changes to the system or controls, or a deterioration in the degree of effectiveness of the controls.

This report does not include any representation as to the quality of the Abbott's services beyond those covered by the Software Coding and Manufacturing Audit criteria, nor the suitability of any of Abbott's services for any customer's and/or product's intended purpose.

Abbott's use of the Copyright License Agreement constitutes a symbolic representation of the contents of this report and it is not intended, nor should it be construed, to update this report or provide any additional assurance.

CCPGI

Bob Jansen



Audit Consultant
Minatoku-Japan
August 15, 2010



**Assertion of Abbott Laboratories as to its
Software Coding and Manufacturing (SCM) services over the
Audit Report for the period from August 5th, 2009 to July 31st, 2010.**

Our Commitment to Security, Controls and Integrity:

Abbott Laboratories Inc, Mississauga, Canada (Abbott) is committed to providing the highest level of security, controls and integrity to support our good and exceeding high manufacturing practice.

In December 2009, as soon as the first batch of the medical and Pharmaceutical devices embedded with the newly coded English Language software products was introduced into the consumers, there was an appreciable acceptance. Instantly, the acceptance created another gap with an urgent need to be filled for a Spanish Language Software. As a result of the continued demand for the Spanish language version, the management of Abbott authorized the production of the Spanish language version for a pilot investigative process. As a result, 250,000 copies was coded and manufactured in Spanish language and 200,000 copies was distributed to suppliers in the Canada. Abbott has not distributed any of the products out Canada as contained in the Copyright License agreement.

Abbott is responsible for establishing and maintaining controls over its Canada operations, including its Mississauga Canada manufacturing operations, business practices disclosure and service integrity controls. These controls contain monitoring mechanisms, and actions are taken to correct deficiencies identified.

There are inherent limitations in any controls, including the possibility of human error and the circumvention or overriding of controls. Accordingly, even effective controls can provide only reasonable assurance with respect to Abbott Software Coding and Manufacturing operations. Furthermore, because of changes in conditions, the effectiveness of controls may vary over time.

In our opinion, in providing Software Coding and Manufacturing Services in Mississauga, during the period August 5, 2009 to July 31, 2010, Abbott has



ABBOTT LABORATORIES DIAGNOSTICS

- Disclosed its SCM life cycle management practices and procedures including its commitment to provide strict compliance with the translation from Japanese to English, coding, manufacture and distribution of the software programs in conformity with the existing Copyright License Agreement, and provided such services in accordance with its disclosed practices.
- Maintained effective controls to provide reasonable assurance that necessary controls on the Japanese Software source codes and the manufactured English Software source codes are strictly enforced as stipulated in the existing Copyright License Agreement

In accordance with the foregoing, our commitment to these principles and criteria is on-going. From time to time or periodically, the Audit Consultant may verify our continuing compliance with the Copyright License Agreement for extended validation audit criteria.

John Nasrin

A handwritten signature in blue ink, appearing to read 'John Nasrin', written over a faint, illegible stamp or background.

Operations Manager