

Date

Dear Shareholder,

ABC has elected to take advantage of the new “Notice and Access Rule” enacted by the Securities and Exchange Commission (SEC) for our 2008 Annual Meeting of Shareholders. The Rule allows public companies to provide shareholders access to proxy materials through the Internet, and to provide you the option to request printed copies of the materials.

ABC is pleased to offer you this innovative proxy communication solution. We believe the new Rule will allow us to provide our shareholders with the materials they need, while lowering the cost of the delivery of the materials and reducing the environmental impact of printing and mailing printed copies.

For our upcoming annual meeting, instead of receiving a full set of the printed proxy materials in the mail, in January 2008, you will receive a Notice that contains a web address and control number for viewing the materials and making your voting elections online. If you prefer to receive a full set of the proxy materials by email or printed copy, you will need to do one of the following:

Electronic Delivery (Email):

To receive your proxy materials by email at an email address specified by you, please enroll now by going to our website at www.ABC.com/InvestorRelations and clicking on the Electronic Delivery Enrollment link. Please note that if you enroll by December 29, 2007, you will not receive the Notice but will instead receive a full set of the proxy materials by email.

Printed Copies:

Even after receiving the Notice in January 2008, you may still request to receive a complete printed set of the proxy materials. The Notice will include a web address, email address and a toll-free telephone number that you may use to request printed copies. When you get the Notice, you can use the information in it to request that we mail to you printed proxy materials, and we will promptly do so after receiving your request. The Notice will also give you information about receiving the proxy materials by email if you desire to do so at that time.

Your communication preference as an ABC shareholder is important to us. The communication options provided under the Notice and Access Rule give you the flexibility to actively participate in the annual meeting proxy vote process in the way that works best for you. For more information, please contact our Investor Relations.

Sincerely,