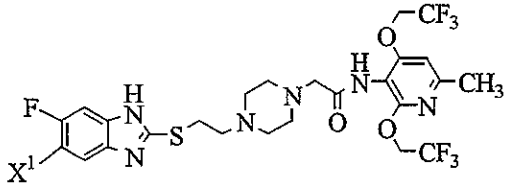
ABSTRACT OF THE DISCLOSURE

The present invention is directed to a 2,4-bis(trifluoroethoxy)pyridine compound represented by formula (1):



(1)

(wherein X^1 represents a fluorine atom or a hydrogen atom) or a salt thereof, and to a medicine containing the compound or the salt as an active ingredient.

The compound has metabolic resistance in human liver microsome, good absorbability upon oral administration, and excellent ACAT inhibitory activity.