

Via Facsimile and U.S. Mail
Mail Stop 6010

June 15, 2006

Raymund Breu
Chief Financial Officer
Novartis AG
Lichtstrasse 35
4056 Basel, Switzerland

**Re: Novartis AG
Form 20-F for Fiscal Year Ended December 31, 2005
Filed January 30, 2006
File No. 001-15024**

Dear Mr. Breu:

We have completed our review of your Form 20-F and have no further comments at this time.

Sincerely,

Kevin Woody
Branch Chief