

Via Facsimile and U.S. Mail
Mail Stop 4720

September 1, 2009

Dr. Daniel Vasella, M.D.
Chairman and Chief Executive Officer
Novartis, Inc.
Lichtstrasse 35
4056 Basel, Switzerland

Re: Novartis, Inc.
Form 20-F for the Fiscal Year Ended December 31, 2008
File No. 001-15024

Dear Dr. Vasella:

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

Sincerely,

Carlton E. Tartar
Accounting Branch Chief