

Via Facsimile and U.S. Mail  
Mail Stop 6010

November 28, 2006

Stuart Grant  
Chief Financial Officer  
Serono SA  
15 bis, Chemin des Mines  
CH-1211 Geneva 20  
Switzerland

**Re: Serono SA**  
**Form 20-F for Fiscal Year Ended December 31, 2005**  
**Filed February 28, 2006**  
**File No. 001-15096**

Dear Mr. Grant:

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

Sincerely,

Jim Atkinson  
Accounting Branch Chief