



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

January 25, 2007

Mr. Domenico Scala  
Chief Financial Officer  
Syngenta AG  
Schwarzwaldallee 214  
4058 Basel, Switzerland

**Re: Syngenta AG  
Form 20-F for the Fiscal Year Ended December 31, 2005  
Filed March 1, 2006  
File No. 001-15152**

Dear Mr. Scala:

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

Sincerely,

April Sifford  
Branch Chief

cc: via facsimile  
Jeffrey Pohlman, Esq.  
Davis Polk & Wardwell  
(212) 450-3078