



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