

Mail Stop 6010

December 15, 2006

Jacquelyn A. Fouse
Chief Financial Officer
Alcon, Inc.
Bosch 69
P.O. Box 62
Hünenberg, Switzerland

**Re: Alcon, Inc.
Form 20-F for the year ended December 31, 2005
Filed March 15, 2006
File No. 001-31269**

Dear Ms. Fouse:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Martin F. James
Senior Assistant Chief Accountant