

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