



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

May 21, 2010

Via U S Mail and FAX [(817)568-6933]

Richard J. Croarkin  
Senior Vice President, Finance and Chief Financial Officer  
Alcon, Inc.  
Bosch 69  
Post Office Box 62  
Hunenberg, Switzerland

**Re: Alcon, Inc.**  
**Form 20-F for the fiscal year ended December 31, 2009**  
**Filed on March 16, 2010**  
**File No. 001-31269**

Dear Mr. Croarkin:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Brian Cascio  
Accounting Branch Chief