Significant Subsidiaries

<u>Entity</u>	Jurisdiction of Incorporation	Names Under Which the Entities Conduct Business
N.V. Alcon Coordination Center	Belgium	N/A
Alcon Credit Corporation	Canton of Zug, Switzerland	N/A
Alcon Holdings Inc.	State of Delaware, U.S.A.	N/A
Alcon Laboratories, Inc.	State of Delaware, U.S.A.	N/A