

Exhibit 8.1

<u>Entity</u>	<u>Jurisdiction of Incorporation</u>	<u>Names Under Which the Entities Conduct Business</u>
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
Alcon Pharmaceuticals, Inc.	State of Delaware, U.S.A.	N/A
Alcon Pharmaceuticals Ltd.	Canton of Zug, Switzerland	N/A
Alcon RefractiveHorizons, Inc.	State of Delaware, U.S.A.	N/A