



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

DIVISION OF  
CORPORATION FINANCE

June 22, 2010

Frank A. D'Amelio  
Senior Vice President and  
Chief Financial Officer  
Pfizer, Inc.  
235 East 42nd Street  
New York, New York 10017-5755

**Re: Pfizer, Inc**  
**Form 10-K for Fiscal Year Ended December 31, 2009**  
**File No. 001-03619**

Dear Mr. D'Amelio:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Joel Parker  
Accounting Branch Chief