



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