



DIVISION OF  
CORPORATION FINANCE

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

August 10, 2010

Ms. Loretta V. Cangialosi  
Senior Vice President and Controller  
(Principal Accounting Officer and  
Duly Authorized Officer)  
Pfizer Inc.  
235 East 42nd Street  
New York, NY 10017

**Re: Pfizer Inc.  
Form 10-Q for the Period Ended April 4, 2010  
Filed May 13, 2010  
File Number: 001-03619**

Dear Ms. Cangialosi:

We have completed our review of your Form 10-Q and have no further comments at this time.

Sincerely,

Jim B. Rosenberg  
Senior Assistant Chief Accountant