

Mail Stop 3720

August 7, 2006

**Via U.S. Mail and Fax**

Mr. Jean-Pascal Beaufret  
Chief Financial Officer  
Alcatel  
54, rue La Boétie  
75008 Paris, France

**RE: Alcatel  
Form 20-F for the fiscal year ended December 31, 2005  
Filed March 31, 2006  
File No. 001-11130**

Dear Mr. Beaufret:

We have completed our review of your Form 20-F and do not, at this time, have any further comments.

Sincerely,

Larry Spigel  
Assistant Director