



DIVISION OF
CORPORATION FINANCE

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

July 23, 2010

Mr. Ben Verwaayen
Chief Executive Officer
Alcatel-Lucent
3, Avenue Octave Greard
75007
Paris, France

**RE: Alcatel-Lucent
Form 20-F for the Fiscal Year Ended December 31, 2009
Filed March 23, 2010, amended July 13, 2010
File No. 001-11130**

Dear Mr. Verwaayen:

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

Sincerely,

Larry Spigel
Assistant Director

Cc: Lauren Boglivi, Esq.
Via facsimile, 212-969-2900