



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*