



DIVISION OF  
CORPORATION FINANCE

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

July 22, 2015

Via E-mail

Jean Raby  
Chief Financial and Legal Officer  
Alcatel-Lucent  
148/152 Route de la Reine  
92100 Boulogne-Billancourt  
France

**Re: Alcatel-Lucent  
Form 20-F for the Fiscal Year Ended December 31, 2014  
Filed March 24, 2015  
File No. 1-11130**

Dear Mr. Raby:

We refer you to our comment letter dated June 15, 2015 regarding business contacts Sudan and Syria. We have completed our review of this subject matter. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Cecilia Blye

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Barbara Larsen, General Counsel

Lauren K. Boglivi, Esq.  
Proskauer Rose LLP

Larry Spirgel  
Assistant Director  
Division of Corporation Finance