

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

Mail Stop 4546

May 3, 2017

VIA E-mail
Mr. Harry Kirsch
Chief Financial Officer
Novartis AG
Lichtstrasse 35
4056 Basel, Switzerland

**Re:** Novartis AG

Form 20-F for Fiscal Year Ended December 31, 2016

Filed January 25, 2017

File No. 1-15024

Dear Mr. Kirsch:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Angela M. Connell

Angela M. Connell Accounting Branch Chief Office of Healthcare and Insurance