



DIVISION OF
CORPORATION FINANCE

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

April 8, 2025

Harry Kirsch
Chief Financial Officer
Novartis AG
Postfach CH-4002 Basel
Switzerland

Re: Novartis AG
For 20-F for Fiscal Year Ended December 31, 2024
Filed January 31, 2025
File No. 001-15024

Dear Harry Kirsch:

We have completed our review of your filing. 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,

Division of Corporation Finance
Office of Life Sciences