

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

January 22, 2021

Harry Kirsch Chief Financial Officer Novartis AG Lichtstrasse 35 4056 Basel, Switzerland

**Re: Novartis AG** 

Form 20-F for the Year Ended December 31, 2019

Filed January 29, 2020 File No. 001-15024

Dear Mr. 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