Exhibit 8.1 - Subsidiaries

Entity	<u>Jurisdiction of</u> Incorporation	<u>Names Under Which</u> <u>the Entities Conduct</u> <u>Business</u>
Trinity River International Investments (Bermuda) Ltd.	Bermuda	N/A
Alcon Credit Corporation	Canton of Zug, Switzerland	N/A
Alcon Holdings Inc.	State of Delaware, U.S.A.	N/A
Alcon Laboratories, Inc.	State of Delaware, U.S.A.	N/A