

IMPORTANT NOTICE

The Depository Trust Company



B#: 5042-09
Date: May 19, 2009
To: All Participants
Category: Dividends
From: International Services
Attention: Operations, Reorg & Dividend Managers, Partners & Cashiers
Subject: TaxRelief - Country: Switzerland
Alcon, Inc. CUSIP: H01301102
Record Date: 05/11/09 Payable Date: TBA
EDS Window: 05/29/09 - 06/05/09

DTC has been notified by the depository bank for the above issue, that Alcon, Inc. has declared a cash dividend. This cash dividend is subject to Swiss withholding tax of **15%** (favorable) for qualified U.S. individuals, **15%** (favorable) for qualified U.S. Corporations, **15%** (favorable) for qualified RICS, **15%** (favorable) for qualified U.S., other entities, and **0%** (tax exempt) for qualified U.S. pensions. All others and unqualified RICS are subject to Swiss withholding tax of **35%** (unfavorable).

The Elective Dividend System, PTS Function EDS, will require participants to provide a breakdown of the **15%** (favorable) for qualified U.S. individuals, qualified U.S. Corporations, for qualified RICS, and for qualified U.S. other entities. EDS will require participants to provide a breakdown for unfavorable holders and unqualified RICS subject to Swiss withholding tax of **35%** (unfavorable). Participants will not be able to complete the EDS election process until the breakdown of the **beneficial owner information** is provided. **Note: Upon completing the first screen in EDS, participants will be prompted to provide the breakdown for shares elected at the 15% and the 35% rates.**

Note: THE DEADLINE FOR CERTIFYING OVER EDS IS JUNE 5, 2009.

Questions regarding this Important Notice may be directed to Mr. Stanley Raab or Ms. Maria Lopez of DTCC's International Services at 813-470-1616 or (212) 855-4211.

Important Legal Information: *The Depository Trust Company ("DTC") does not represent or warrant the accuracy, adequacy, timeliness, completeness or fitness for any particular purpose of the information contained in this communication, which is based in part on information obtained from third parties and not independently verified by DTC and which is provided as is. The information contained in this communication is not intended to be a substitute for obtaining tax advice from an appropriate professional advisor. In providing this communication, DTC shall not be liable for (1) any loss resulting directly or indirectly from mistakes, errors, omissions, interruptions, delays or defects in such communication, unless caused directly by gross negligence or willful misconduct on the part of DTC, and (2) any special, consequential, exemplary, incidental or punitive damages. To ensure compliance with Internal Revenue Service Circular 230, you are hereby notified that: (a) any discussion of federal tax issues contained or referred to herein is not intended or written to be used, and cannot be used, for the purpose of avoiding penalties that may be imposed under the Internal Revenue Code; and (b) as a matter of policy, DTC does not provide tax, legal or accounting advice and accordingly, you should consult your own tax, legal and accounting advisor before engaging in any transaction*

Non-Confidential

DTCC is now offering enhanced access to all important notices via a new, Web-based subscription service. The new notification system leverages RSS Newsfeeds, providing significant benefits including real-time updates and customizable delivery. To learn more and to set up your own DTCC RSS alerts, visit http://www.dtcc.com/subscription_form.php.

To remove your name from the former system of email notifications, send a message to unsubscribe@dtcc.com.

Alcon, Inc. has recently declared a cash dividend, to be paid on its common shares, (CUSIP **H01301102**), which is subject to Swiss withholding tax of 35% (15% for **qualifying** U.S. individuals, U.S. Corporations, U.S. Other Entities, and U.S. Regulated Investment Companies “RICs” (see Option 6 and 7 below), and 0% for qualifying U.S. Pension Plans (all others are subject to Swiss withholding tax of 35%).

***QUALIFICATIONS - BENEFICIAL OWNERS APPLYING FOR THE FAVORABLE RATE OF 85% MUST MEET THE FOLLOWING CRITERIA:**

- 1) Must be a resident of the United States, non-U.S. residents must elect at the unfavorable rate of 65%.
- 2) Should not be engaged in a trade or business in Switzerland through a permanent establishment situated in Switzerland.

ELECTION OPTIONS AT DTC

Option 1: FAVORABLE U.S. INDIVIDUAL (85% RATE):

Is a resident of the United States and is not a resident of Switzerland (or if a resident of Switzerland, has its habitual abode in the United States). **Note: U.S. citizens or “green card” holders are only considered as resident in the United States if they have a substantial presence, permanent home, or habitual abode in the United States. Additionally, Individual retirement accounts (IRAs) and Simplified employee pension plans (SEPs) should be included within this Option.**

In addition, a listing of all U.S. INDIVIDUALS must be provided to Alcon, Inc. / GlobeTax using the attached Appendix A. The listing must be received no later than **June 5, 2009 by 5:00 P.M. EST.**

Option 2: FAVORABLE U.S. CORPORATION (85% RATE):

Is a corporation (other than a RIC or an S-Corporation) created or organized under the laws of the United States. To be considered eligible, the corporation must qualify under at least one of several “tests” recognized under Article 22 Limitation of Benefits of the 1998 U.S. – Switzerland Tax Convention. Among the most common tests are:

- a) **activity test:** the corporation must conduct an active trade or business in the United States.
- b) **predominant interest test:** more than 50% of the owners of the company must be United States residents.
- c) **stock exchange test:** the corporation or the ultimate beneficial owner of a predominant interest in the corporation is primarily and regularly traded on a recognized stock exchange.

In addition, a listing of all U.S. CORPORATIONS must be provided to Alcon, Inc. / GlobeTax using the attached Appendix B. The listing must be received no later than **June 5, 2009 by 5:00 P.M. EST.**

Option 3: FAVORABLE OTHER ENTITY (85% RATE):

Is another entity such as an S-Corporation, partnership, estate or trust, created or organized under the laws of the United States. Note: These entities are only eligible to the extent that the dividend income is subject to tax, either in the hands of the entities or in the hands of their partners or beneficiaries that are U.S. residents. Therefore, these entities are only entitled to receive the favorable tax treatment on the percentage of shares which are owned by U.S. residents.

In addition, a listing of all U.S. OTHER ENTITIES must be provided to Alcon, Inc. / GlobeTax using the attached Appendix C. The listing must be received no later than **June 5, 2009 by 5:00 P.M. EST.**

Option 4: FAVORABLE PENSION PLAN (100% RATE):

Is a pension plan or retirement arrangement exempt in the United States of which *more than half* of the beneficial owners are residents of the United States. Eligible U.S. pension plans or other retirement arrangements generally include U.S. resident tax exempt trusts providing pension or retirement benefits under Internal Revenue Code (IRC) section 401(a) for qualified pension plans, profit sharing plans (including 401(k) arrangements), and stock bonus plans. Additionally, non-qualified plans defined under IRC sections 457 (b) – deferred compensation plans of state and local governments and tax exempt organizations and 403 (b) – tax-sheltered annuities purchased by certain tax exempt organizations or public schools may also generally qualify for exemption.

The Competent Authority Agreement of December 10, 2004 mentions qualified pension or other retirement accounts that are not covered in our current guidance. (specifically 457 (g), group trust described in IRS Revenue Ruling 81-100 (as modified by IRS Revenue Ruling 2004-67), U.S. common trust fund (Code section 584), and Thrift Savings Fund (Code section 7701(j))).

Note: IRAs and SEPs are not pension plans or other retirement arrangements for purposes of this Option. They, therefore do not qualify for a 100% rate. However, they may be able to obtain the 85% rate and should be included in option FAVORABLE U.S. Individual (see Option 1).

In addition, a listing of all U.S. PENSIONS must be provided to Alcon, Inc. / GlobeTax using the attached Appendix D. (US IRS Form 6166 must be provided for each beneficial owner in this category). The listing and Form 6166's must be received no later than **June 5, 2009 by 5:00 P.M. EST.**

****Form 6166 must be dated 2006 or newer, and copies are acceptable.****

Option 5: UNFAVORABLE (65% RATE):

This category consists of the following items:

- Beneficiaries for which no election has been concluded within the time frame, or
- Non-U.S. persons as well as U.S. citizens or “green card” holders without substantial presence, permanent home, or habitual abode in the United States, or
- Corporations not qualifying under a treaty specified “test”, or
- The portion of shares of an S-Corporation, partnership, estate or trust held by non-U.S. residents (including U.S. citizens or “green card” holders without substantial presence, permanent home, or habitual abode in the United States), or

- All other beneficiaries who do not qualify for the favorable rate (85%) or the tax-exempt rate (0%).

Option 6: RIC – FAVORABLE (85% RATE):

A RIC is considered **favorable** when it is created or organized under the laws of the United States and **more than ninety-five percent (95%)** of the beneficial owners of the RIC are residents of the U.S.. RICs which meet this requirement will receive favorable tax treatment on one hundred percent (100%) of their record date position. **Note: RICs which are made up of ninety-five percent (95%) or less of United States residents are only entitled to receive the favorable tax treatment on the percentage of shares which are owned by U. S. residents. The percentage of non-U.S. residents must be included in RIC – UNFAVORABLE (See Option 7)**

In addition, a listing of all U.S. RICS-FAVORABLE must be provided to Alcon, Inc. / GlobeTax using the attached Appendix E. The listing must be received no later than **June 5, 2009 by 5:00 P.M. EST.**

Option 7: RIC - UNFAVORABLE (65% RATE):

A RIC is considered **unfavorable** when it is created or organized under the laws of the United States but ninety-five percent (95%) or less of its beneficial owners are United States residents. The percentage of the beneficial owners which are not United States residents are not entitled to favorable tax treatment and should receive the dividend less the 35% withholding tax.

Shareholders who need to revise their declarations will be responsible for claiming or refunding any withholding tax through Alcon, Inc. / GlobeTax to the Swiss Tax Authorities; Participants will also be liable for any foreign exchange fluctuations impacting the amount of their refund or claim with the Swiss Tax Authorities.

Claims for refund of Swiss withholding tax on dividends out of this global share program may be filed through **Alcon, Inc. / GlobeTax**. Participants of the DTC EDS process are not allowed to claim any refund directly with the Swiss Federal Tax Administration.

PROCEDURE FOR ELIGIBLE NON U.S. HOLDERS:

Since Non-U.S. Holders are *not eligible* to make a treaty claim via the EDS process, a 35% Swiss Tax will be withheld at source. However, they may, if eligible, file a reclaim to receive a refund of the excess tax withheld. Claims for Non-U.S. beneficial owners may be filed directly with Alcon Inc. / GTS and must be submitted with the following documentation:

- 1) Alcon, Inc. / GlobeTax format coverletter (Exhibit A);
- 2) Certification of Dividend Payment (Exhibit B);
- 3) The applicable tax form, certified by the Tax Administration of the beneficial owner's country of residence, as outlined in the table below:

Country	Treaty Rate	Reclaim Percentage	Form#
Australia	15%	20%	98
Canada*	15%	20%	96
China	10%	25%	60
France	15%	20%	83
Ireland	15%	20%	91
Italy	15%	20%	95
Japan	15%	20%	93
New Zealand	15%	20%	60

*Claims for Canadian Mutual Funds are currently being accepted by the Swiss Tax Authorities and are required to submit a Percentage of Ownership Letter which states the percentage of the fund that is owned by Canadian residents. These funds are currently on hold pending a decision from the Swiss Tax Authorities and additional documentation may be required at that time.

Tax Form requests and/or questions about the reclaim process for non-US holders can contact Alcon, Inc. / GlobeTax by phone at 800-845-2416 or by mail at:

Alcon, Inc. / GlobeTax
90 Broad Street, 16th Floor
New York, NY 10004
Attn: Brendan Hayes

Tax reclaims are subject to a tax reclaim service charge of \$0.003 per share.

For DTC participants who filed incorrectly via the DTC EDS process and wish to amend their filing, please call **Alcon, Inc. / GlobeTax** at **800-845-2416**. Late filings are subject to a minimum service charge of \$25.00 withheld by **Alcon, Inc. / GlobeTax**. A schedule of the applicable service charge is available upon request.

ALL ELECTIONS MADE THROUGH EDS ARE SUBJECT TO AUDIT OR ANY CONTROL DEEMED APPROPRIATE BY THE SWISS TAX ADMINISTRATION. INCORRECT ELECTIONS COULD RESULT IN FINES, PENALTIES, AND A SUSPENSION OF EDS ELIGIBILITY.

EXHIBIT A

**COVER LETTER FOR NON-U.S. ENTITIES TO FILE A SWISS WITHHOLDING TAX RECLAIM.
THIS DOCUMENT MUST BE PREPARED ON THE DTC PARTICIPANT'S LETTERHEAD**

[DATE]

Alcon, Inc. / GlobeTax
90 Broad Street-16th Floor
New York, NY 10004-2205
Attn: Brendan Hayes

Enclosed please find tax reclamation documents, which we are submitting on behalf of our clients who wish to avoid excess withholding tax on ALCON, INC. We, [NAME OF DTC PARTICIPANT], also identified as DTC participant number [DTC PARTICIPANT NUMBER], hereby state that each beneficial owner cited below held the respective amount of shares on the record date of May 11, 2009 for the security ALCON, INC (CUSIP: H01301102).

Below is the list of beneficial owners and their holdings, which total [TOTAL # OF SHARES CITED BELOW] shares. As required, the appropriate Swiss Tax Form certified by the holders' country of residence as well as a Certification of Dividend Payment, are enclosed for each beneficial owner. The information is as follows:

<u>Name of beneficial owner</u>	<u>Address of beneficial owner</u>	<u>Taxpayer i.d. #</u>	<u># of Shares</u>
1)			
2)			
3)			
4) etc.			

We ask that Alcon, Inc. / GlobeTax, apply to the Federal Tax Authority of Switzerland for the reduced withholding tax rate on the above beneficial owners' behalf. Please contact the undersigned at [SIGNATORY'S TELEPHONE NUMBER] should you have any questions.

Indemnification

In consideration of the services provided by Alcon, Inc. / GlobeTax contemplated hereby and the assistance provided by the issuer of the shares underlying the Global Shares (the "Issuer"), we agree to indemnify, defend, hold and save Alcon, Inc. / GlobeTax, the Issuer and their respective affiliates, and the respective directors, officers, agents and employees of Alcon, Inc. / GlobeTax, the Issuer and each of their affiliates from and against any and all costs, damages or liabilities (including, without limitation, tax payments, interest charges, penalties or other costs assessed by relevant tax and administrative authorities, and the reasonable fees and disbursements of counsel) as a result of any deficiency or inaccuracy in the information provided in or in connection with this document.

Sincerely,

[Signature of authorized signatory for DTC Participant]

[NAME AND TITLE OF AUTHORIZED OFFICER FOR DTC PARTICIPANT]

PAYMENT ADDRESS: _____

EXHIBIT B

CERTIFICATION OF DIVIDEND PAYMENT FOR NON-U.S. ENTITIES TO FILE A
SWISS WITHHOLDING TAX RECLAIM.

THIS DOCUMENT MUST BE PREPARED ON THE DTC PARTICIPANT'S LETTERHEAD.

CERTIFICATION OF DIVIDEND PAYMENT

We hereby confirm that:

<Beneficial Owner Name>

<B/O Address#1>

<B/O Address#2>

Was a recipient of a coupon, payable on **May 28, 2009**, on a position of:

<Share Amount> shares of **Alcon Inc.**

with the gross dividend rate of CHF **3.95**

the payment was distributed as follows:

gross dividend	CHF<Gross Dividend>
less: 35% withholding tax	CHF<35% of Gross>
Net dividend	CHF<65% of Gross>

Certified By

Authorized Signature _____ Date _____
Name

APPENDIX A-U.S. INDIVIDUALS ONLY

< Your company letterhead >

To: Alcon, Inc./Globe Tax Services
 90 Broad Street (16th Floor)
 New York, New York 10004-2205
 Phone: 1-800-845-2416 Fax: 1-800-846-0157

Re: Withholding Certification for ALCON, INC. Global Shares , Cusip # H01301102

I / We the undersigned _____ (contact name)
 authorized representative of _____ (DTC Participant name)
 holding shares at _____ (DTC Participant Name) _____ (DTC PTS number)
 of ALCON, INC. Global Shares Cusip# H01301102 , request that the upcoming cash
 dividend payable to holders as of May 11, 2009 , received the additional 20% tax reclaim.

Name of Beneficial Owner	Tax ID Number	Complete U.S. Address	# Shares

***** IF THERE ARE MORE THAN 9 BENEFICIAL HOLDERS, PLEASE CALL BRENDAN HAYES AT THE NUMBER ABOVE AND WE WILL SEND YOU A PRE-FORMATTED DISK. PLEASE RETURN THE DISK AND THE HARD COPY WITH THE REQUIRED AUTHORIZED SIGNATURES TO THE ADDRESS ABOVE.**

I / We certify that to the best of my knowledge the above beneficial owners are eligible for the preferential rates as stated herein and I declare that I have performed all the necessary due diligence to satisfy myself as to the accuracy of the information submitted to me by these beneficial owners.

Alcon, Inc. is not liable for failure to secure the refund and any funds erroneously received shall be immediately returned to Alcon, Inc., including any interest, additions to tax or penalties thereon. This is not tax advice. Please consult your tax advisor.

All claims are subject to audit or any control deemed appropriate by the Swiss Tax Administration. Incorrect claims could result in fines and/or penalties.

We hereby certify that we have the appropriate authorization (based on Powers of Attorney or the custodial/trust agreement), to claim on behalf of the beneficial owner listed above.

 Authorized Signature of Holder or Owner

TEL : _____

 Print Name of Signatory

FAX: _____

 Position of Signatory

PLEASE INCLUDE YOUR PHONE AND FAX NUMBER SO THAT WE CAN CONTACT YOU WITH ANY QUESTIONS THAT WE MIGHT HAVE.

APPENDIX B-U.S. CORPORATIONS ONLY (NOT FOR S CORPS. OR RICS)

< *Your company letterhead* >

To: Alcon, Inc./Globe Tax Services
 90 Broad Street (16th Floor)
 New York, New York 10004-2205
 Phone: 1-800-845-2416 Fax: 1-800-846-0157

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Name of Beneficial Owner	Tax ID Number	Complete U.S. Address	# Shares

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 Authorized Signature of Holder or Owner

TEL : _____

 Print Name of Signatory

FAX: _____

 Position of Signatory

PLEASE INCLUDE YOUR PHONE AND FAX NUMBER SO THAT WE CAN CONTACT YOU WITH ANY QUESTIONS THAT WE MIGHT HAVE.

APPENDIX C-U.S. OTHER ENTITIES ONLY (INCLUDES S CORP.S.)

< *Your company letterhead* >

To: Alcon, Inc./Globe Tax Services
 90 Broad Street (16th Floor)
 New York, New York 10004-2205
 Phone: 1-800-845-2416 Fax: 1-800-846-0157

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Name of Beneficial Owner	Tax ID Number	Complete U.S. Address	# Shares

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I / We certify that to the best of my knowledge the above beneficial owners are eligible for the preferential rates as stated herein and I declare that I have performed all the necessary due diligence to satisfy myself as to the accuracy of the information submitted to me by these beneficial owners.

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We hereby certify that we have the appropriate authorization (based on Powers of Attorney or the custodial/trust agreement), to claim on behalf of the beneficial owner listed above.

 Authorized Signature of Holder or Owner

TEL : _____

 Print Name of Signatory

FAX: _____

 Position of Signatory

PLEASE INCLUDE YOUR PHONE AND FAX NUMBER SO THAT WE CAN CONTACT YOU WITH ANY QUESTIONS THAT WE MIGHT HAVE.

APPENDIX D-U.S. ELIGIBLE PENSIONS ONLY

< Your company letterhead >

To: Alcon, Inc./Globe Tax Services
 90 Broad Street (16th Floor)
 New York, New York 10004-2205
 Phone: 1-800-845-2416 Fax: 1-800-846-0157

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 authorized representative of _____ (DTC Participant name)
 holding shares at _____ (DTC Participant Name) _____ (DTC PTS number)
 of ALCON, INC. Global Shares Cusip# H01301102 , request that the upcoming cash
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Name of Beneficial Owner	Tax ID Number	Complete U.S. Address	# Shares

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I / We certify that to the best of my knowledge the above beneficial owners are eligible for the preferential rates as stated herein and I declare that I have performed all the necessary due diligence to satisfy myself as to the accuracy of the information submitted to me by these beneficial owners.

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 Authorized Signature of Holder or Owner

TEL : _____

 Print Name of Signatory

FAX: _____

 Position of Signatory

PLEASE INCLUDE YOUR PHONE AND FAX NUMBER SO THAT WE CAN CONTACT YOU WITH ANY QUESTIONS THAT WE MIGHT HAVE.

APPENDIX E-U.S. FAVORABLE RICS ONLY

< *Your company letterhead* >

To: Alcon, Inc./Globe Tax Services
 90 Broad Street (16th Floor)
 New York, New York 10004-2205
 Phone: 1-800-845-2416 Fax: 1-800-846-0157

Re: Withholding Certification for ALCON, INC. Global Shares , Cusip # H01301102

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Name of Beneficial Owner	Tax ID Number	Complete U.S. Address	# Shares

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I / We certify that to the best of my knowledge the above beneficial owners are eligible for the preferential rates as stated herein and I declare that I have performed all the necessary due diligence to satisfy myself as to the accuracy of the information submitted to me by these beneficial owners.

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All claims are subject to audit or any control deemed appropriate by the Swiss Tax Administration. Incorrect claims could result in fines and/or penalties.

We hereby certify that we have the appropriate authorization (based on Powers of Attorney or the custodial/trust agreement), to claim on behalf of the beneficial owner listed above.

 Authorized Signature of Holder or Owner

TEL : _____

 Print Name of Signatory

FAX: _____

 Position of Signatory

PLEASE INCLUDE YOUR PHONE AND FAX NUMBER SO THAT WE CAN CONTACT YOU WITH ANY QUESTIONS THAT WE MIGHT HAVE.