



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

March 17, 2008

Mr. Jérôme Contamine  
Senior Executive Vice President and Chief Financial Officer, Veolia Environment  
36/38, Avenue Kléber  
Paris, France 75116

**Re: Veolia Environment**  
**Form 20-F for the fiscal year ended December 31, 2006**  
**File No. 1-15248**

Dear Mr. Contamine:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

If you have any questions regarding these comments, please direct them to Mindy Hooker, Staff Accountant, at (202) 551-3732, Anne McConnell, Senior Staff Accountant, at (202) 551-3709 or to the undersigned at (202) 551-3768.

Sincerely,

John Cash  
Branch Chief