



DIVISION OF  
CORPORATION FINANCE

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

March 3, 2010

Via Mail and Facsimile (33(0)1 56 59 39 38)

Gervais Pellissier  
Chief Financial Officer  
France Telecom  
6, place d'Alleray  
75505 Paris Cedex 15  
France

**Re: France Telecom  
Form 20-F for the Fiscal Year Ended December 31, 2008  
Filed April 23, 2009  
File No. 1-14712  
Response Letter Filed February 17, 2010**

Dear Mr. Pellissier:

We refer you to our comment letter dated December 7, 2009 regarding business contacts with Iran, Syria, Sudan and Cuba. We have completed our review of this subject matter and have no further comments at this time.

Sincerely,

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Linda Hesse, Esq. (Via Facsimile)  
Jones Day

Larry Spigel  
Assistant Director  
Division of Corporation Finance