



DIVISION OF
CORPORATION FINANCE

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

Mr. Stéphane Richard
Chief Executive Officer
France Telecom
6, place d'Alleray
75505 Paris Cedex 15
France

October 12, 2010

**Re: France Telecom
Form 20-F for the fiscal year ended December 31, 2009
Filed April 5, 2010
File No. 1-14712**

Dear Mr. Richard:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel
Assistant Director