



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4628

March 28, 2017

Via E-Mail

Ramon Fernandez  
Deputy Chief Executive Officer, Finance and Strategy  
and Chief Financial Officer  
Orange  
78 rue Olivier de Seeres  
75015  
Paris  
France

**Re: Orange**  
**Form 20-F for the Fiscal Year Ended December 31, 2015**  
**Filed April 4, 2016**  
**File No. 1-14712**

Dear Mr. Fernandez:

We refer you to our comment letter dated December 1, 2016 regarding business contacts with Syria and Sudan. We have completed our review of this subject matter. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Cecilia Blye

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Larry Spigel  
Assistant Director  
Division of Corporation Finance