



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0405

February 21, 2007

Mr. Antoine Giscard d'Estaing  
Chief Financial Officer  
Groupe Danone  
17, Boulevard Haussman  
75009 Paris, France

**Re: Groupe Danone**  
**Form 20-F for Fiscal Year Ended December 31, 2005**  
**Filed April 20, 2006**  
**Form 20-F/A1 for Fiscal Year Ended December 31, 2005**  
**Filed June 20, 2006**  
**Form 20-F/A2 for Fiscal Year Ended December 31, 2005**  
**Filed February 16, 2007**  
**Response Letter Dated February 16, 2007**  
**File No. 001-14734**

Dear Mr. Giscard d'Estaing:

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

Sincerely,

Karl Hiller  
Branch Chief