



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

Mail Stop 3720

April 20, 2007

Mr. Julian Waldron  
Senior Executive Vice President, Chief Financial Officer  
Thomson  
46, quai Alphonse Le Gallo  
92100 Boulogne-Billancourt - France

**Re: Thomson**  
**Form 20-F for Fiscal Year Ended December 31, 2005**  
**Filed May 12, 2006**  
**File No. 1-14974**

Dear Mr. Waldron:

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

Sincerely,

Larry Spigel  
Assistant Director