

Via Facsimile and U.S. Mail  
Mail Stop 4720

July 28, 2009

Mr. Jérôme Contamine  
Executive Vice President and Chief Financial Officer  
Sanofi-Aventis  
174, Avenue de France  
75013 Paris  
France

**Re: Sanofi-Aventis  
Form 20-F for the Year Ended December 31, 2008  
Filed on March 4, 2009  
File No. 001-31368**

Dear Mr. Contamine:

We have reviewed your filing and have the following comments. In our comments, we ask you to provide us with information to better understand your disclosure. Where a comment requests you to revise disclosure, the information you provide should show us what the revised disclosure will look like and identify the annual or quarterly filing, as applicable, in which you intend to first include it. If you do not believe that revised disclosure is necessary, explain the reason in your response. After reviewing the information provided, we may raise additional comments and/or request that you amend your filings.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filings. We look forward to working with you in these respects. We welcome any questions you may have about our comments or on any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Item 3- Key Information

A.3. Exchange Rate Information, page 3

1. Please include in this disclosure item the exchange rate between the Euro and the U.S. dollar as of the latest practicable date prior to filing.

Item 4. Information on the Company

Insurance and Risk Coverage, page 64

2. You disclose your participation in a mutual insurance company established by various pharmaceutical groups and the existence of a captive insurance company, Carraig Insurance Ltd. that you use to self-insure risks. To the extent material, please revise your disclosures in Operating and Financial Review and Prospects to discuss any known trends or uncertainties related to your claims reserves and any obligations to the mutual insurance company that you may reasonably expect to have a material favorable or unfavorable impact on your income from operations, liquidity and capital resources. In addition, please expand your disclosures in the financial statements to disclose your accounting policies related to your claims reserves and disclose the amount of your claims reserve estimates related to your self insurance programs. Otherwise, please demonstrate to us how your self-insurance obligations are not material to your financial position, results of operations and liquidity.

Item 5. Operating and Financial Review and Prospects

Liquidity and Capital Resources, page 98

3. Please expand your discussion to address material changes in the underlying drivers such as where the actual usages and sources of cash existed especially in your discussion of operating cash flows during the years presented. In doing so, please ensure that you are not merely describing items identified on the face of the statement of cash flows. Refer to the guidance provided in our release, "Interpretation: Commission Guidance Regarding Management's Discussion and Analysis of Financial Condition and Results of Operations," particularly Item D of that release. You can find this release on our website at <http://www.sec.gov/rules/interp/33-8350.htm>.

Critical accounting and reporting policies, page 102

4. You state on page 103 that depending on the assumptions and estimates used the pension and post-retirement benefit expense could vary and may cause large changes in reported earnings. You state that any changes in the key assumptions used in your intangible asset and goodwill impairment test could result in impairment charges. Please revise your disclosures to clarify which assumption changes could materially impact your critical accounting estimates. Please include a sensitivity analysis to highlight the variability that is reasonably likely to occur in applying each of your critical accounting estimates over time. This analysis should highlight the reasonably likely changes in the assumptions that are deemed critical and the corresponding impact on your financial position and

results of operations. Please discuss to the extent material how accurate each of your estimates has been in the past. Quantify and disclose the changes to your prior period estimates recorded during the current period.

Item 6- Directors, Senior Management and Employees

A. Directors and Senior Management, page 105

5. Please include a discussion of the business experience of each of your independent directors, similar to the disclosure you provide for the members of your senior management.

B. Compensation, page 124

6. We note that you provide detailed executive compensation disclosure for both your Chairman of the Board and your Chief Executive Officer. However, rather than provide similar disclosure for the members of your Management Committee other than the Chief Executive Officer, you state the aggregate compensation for the entire group. Please clarify whether or not you are following the executive compensation disclosure practice of your home country, as you are permitted to do under Form 20-F.

Item 18. Financial Statements

Notes to Consolidated Financial Statements

Note B.14. Revenue recognition

7. You disclose that you consider the possibility of reusing returned goods in developing your estimates of revenue to recognize. Please revise your disclosure here and in Operating and Financial Review and Prospects to clarify:
  - your return policy for product sales, including the time period over which you accept returns;
  - whether you refund the sales price either in cash or credit, or whether you exchange the product from your inventory;
  - what happens to returned product;
  - whether or not the returned product is resalable; and
  - how you account for your estimate of returns at the time of sale of the product and how you account for returns at the date they are actually returned to you. Please differentiate between product returned for credit and product returned in exchange for new product. Provide us an analysis supporting your accounting treatment with reference to authoritative literature. It also may be helpful to provide us an example showing the journal entries made.

Note D.18.3. Other provisions, page F-67

8. You disclose provisions for tax exposures that are recorded if you are exposed to a probable risk resulting from a tax position you adopt. From your disclosure in Note D.18. and in your 2007 Form 20-F, it appears that in each of 2008 and 2007 you reversed approximately one-third of the prior year-end provision for these tax exposures while in 2006 it appears you reversed approximately 26% of the prior year-end provision. Given your apparent consistent significant reversals of prior period provisions, please explain to us how your accounting complies with the requirements of paragraph 14(b) of IAS 37 to record provisions only if it is probable that an outflow or resources embodying economic benefits will be required to settle the obligation. Please reference any other authoritative literature you relied upon to support your position.

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Please respond to these comments within 10 business days or tell us when you will provide us with a response. Please furnish a letter that keys your responses to our comments and provide the requested information. Detailed letters greatly facilitate our review. Please furnish your letter on EDGAR under the form type label CORRESP.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in your letter, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comment on your filing.

Mr. Jérôme Contamine  
Sanofi-Aventis  
July 28, 2009  
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You may contact Ibolya Ignat, Staff Accountant at (202) 551-3656, or Mark Brunhofer, Senior Staff Accountant, at (202) 551-3638 if you have any questions regarding the processing of your response as well as any questions regarding comments on the financial statements and related matters. You may contact Scot Foley, Staff Attorney, at (202) 551-3383 or John Krug, Senior Staff Attorney at (202) 551-3862 regarding other comments. In this regard, do not hesitate to contact me, at (202) 551-3679.

Sincerely,

Jim B. Rosenberg  
Senior Assistant Chief  
Accountant