

Via Facsimile and U.S. Mail  
Mail Stop 4720

November 20, 2009

Mr. Jean-Luc Renard  
Vice-President, Corporate Accounting  
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. Renard:

We have reviewed your September, 15 2009 response to our July 28, 2009 letter and have the following comment. In our comment, we ask you to provide us with information so we may better understand your disclosure. Where the comment request 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 filing.

Item 4. Information on the Company

Insurance and Risk Coverage, page 64

1. In response to comment two you state that you could incur “potentially very important [product liability] claims” that are in part self-insured through Carraig. Please revise your proposed disclosures to disclose the amount of the claims payable liability for each year presented. Please describe the methods you used to determine the reserve for self-insured claims and disclose the key assumptions that materially affect the reserve estimate. Specify which assumption changes could materially impact your reserves estimate and include a sensitivity analysis to highlight the variability that is reasonably likely to occur in applying your estimate over time. This analysis should highlight the reasonably likely changes in the assumptions that are deemed critical and the corresponding impact on your

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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. In your response, please tell us where in your 20-F that you intend to include these disclosures. Otherwise, as previously requested, please demonstrate to us how your self insurance obligations are not material to your financial position, results of operations and liquidity.

\* \* \* \*

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

You may contact Ibolya Ignat, Staff Accountant at (202) 551-3656, or Mark Brunhofer, Senior Staff Accountant, at (202) 551-3638 if you have questions regarding this comment. In this regard, do not hesitate to contact me, at (202) 551-3679.

Sincerely,

Jim B. Rosenberg  
Senior Assistant Chief Accountant