

Via Facsimile and U.S. Mail  
Mail Stop 4720

December 14, 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 completed our review of your Form 20-F and have no further comments at this time.

Sincerely,

Gus Rodriguez  
Accounting Branch Chief