



DIVISION OF  
CORPORATION FINANCE

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

January 27, 2020

Paul Hudson  
Chief Executive Officer  
Sanofi  
54, Rue La Boétie  
75008 Paris France

**Re: Sanofi**  
**Form 20-F for the Fiscal Year Ended December 31, 2018**  
**Filed March 8, 2019**  
**File No. 001-31368**

Dear Mr. Hudson:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences