



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0405

May 22, 2007

Mr. Robert Castaigne
Chief Financial Officer
Total S.A.
2, place de la Coupole
La Defense 6
92400 Courbevoie
France

**Re: Total S.A.
Form 20-F for Fiscal Year Ended December 31, 2005
Filed April 20, 2006
Response Letter Dated April 19, 2007
File No. 1-10888**

Dear Mr. Castaigne:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Jill S. Davis
Branch Chief