



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 4628

January 24, 2017

Via E-mail

Patrick de La Chevardière
Chief Financial Officer
Total S.A.
2, place Jean Miller
La Défense 6
94200 Courbevoie
France

**Re: Total S.A.
Form 20-F for the Fiscal Year Ended December 31, 2015
Filed March 16, 2016
File No. 1-10888**

Dear Mr. de La Chevardière:

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,

/s/ Brad Skinner

Brad Skinner
Senior Assistant Chief Accountant
Office of Natural Resources