

Via Facsimile and U.S. Mail  
Mail Stop 6010

December 10, 2008

Mr. Denis Duverne  
Chief Financial Officer  
AXA  
25, Avenue Matignon  
75008 Paris  
France

**Re: AXA**  
**Form 20-F for Fiscal Year Ended December 31, 2007**  
**Filed on April 30, 2008**  
**File No. 001-14410**

Dear Mr. Duverne:

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

Sincerely,

Joel Parker  
Accounting Branch Chief