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OFFICE OF INTERNATIONAL
CORPORATE FINANCE

L'OREAL
International Financial Information Department



20th December, 2006

SUPL

Office of International Corporate Finance
Division of Corporation Finance
Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, DC 20549
UNITED STATES OF AMERICA

Re: L'Oréal S.A. -- File No. 82-735

Ladies and Gentlemen:

Pursuant to the new regulations in force in France, L'Oréal S.A., a *société anonyme* incorporated under the laws of the Republic of France, hereby furnishes one copy of the following information pursuant to Rule 12g3-2(b) under the Securities and Exchange Act of 1934:

Disclosures of trading in the Company's own shares from November 6th, 2006 to December 1st, 2006 as filed with the French *Autorité des Marchés Financiers*.

Very truly yours,

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THOMSON
FINANCIAL

The International Financial
Information Director

Jean-Régis CAROF

Disclosure of trading in own shares

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OFFICE OF INTERNATIONAL
CORPORATE FINANCE

Pursuant to Article 4 paragraph 4 of European Regulation n° 2273/2003 of December 22, 2003 implementing Directive 2003/6/EC of January 28, 2003, and in compliance with Article 241-5 of the AMF's General Regulations, L'Oréal declares below the transactions made on its own shares for the 06/11/2006 to 10/11/2006 period:

Session of	Number of shares	Weighted average price in €	Amount in €
06/11/2006	80 000	77,47	6 197 765,00
07/11/2006	70 000	78,44	5 490 898,00
08/11/2006	90 000	78,85	7 096 437,00
09/11/2006	90 000	78,78	7 090 317,00
10/11/2006	95 000	78,04	7 413 610,00
Total	425 000		33 289 027,00

These transactions have been made without use of derivative instruments.

Since its creation by a chemist, almost a century ago, L'Oréal is concentrated on one unique area of expertise, cosmetics. With a turnover of euros 14 billion, the group focuses its activities on a limited number of global and culturally diverse brands distributed in every distribution channel. L'Oréal Professionnel, Matrix, Redken in hair dressing salons; L'Oréal Paris, Maybelline, Garnier, SoftSheen-Carson in mass market. Vichy, La Roche Posay in pharmacies and drug stores. Lancôme, Helena Rubinstein, Biotherm, Shu Uemura, Kiehl's, as well as Giorgio Armani, Cacharel, and Ralph Lauren in perfumeries and department stores. Research and innovation are at the core of L'Oréal's strategy. The Group has developed more than 120 new molecules over a period of 40 years. Research teams design new products in all areas of cosmetics: hair color, hair care, skincare, make-up and perfumes.

CONTACTS AT L'ORÉAL

Shareholders and market authorities

M. Jean-Régis CAROF

☎ : 01.47.56.83.02

<http://www.loreal-finance.com>

Analysts and institutional investors

Mme Caroline MILLOT

☎ : +33.(0)1.47.56.86.82

Fax : +33.(0)1.47.56.80.02

For further information, please contact your bank, broker or financial institution (I.S.I.N. code: FR0000120321), and consult your usual newspapers, and the internet site for shareholders and investors, <http://www.loreal-finance.com>, or [loreal-finance.com](http://www.loreal-finance.com) mobile edition on your PDA; alternatively, call +33.1.58.13.51.36.

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L'ORÉAL
PROFESSIONNEL
PARIS

KÉRASTASE
PARIS

REDKEN

MATRIX

L'ORÉAL
PARIS

GARNIER

MAYBELLINE

SOFTSHEEN-CARSON

LANCÔME

BIOThERM

HELENA
RUBINSTEIN

GIORGIO ARMANI

RALPH LAUREN

cacharel

Kiehl's

shu uemura

VICHY

LA ROCHE-POSAY

LA ROCHE-POSAY

L'ORÉAL

Disclosure of trading in own shares

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Session of	Number of shares	Weighted average price in €	Amount in €
14/11/2006	80 000	79,05	6 324 240,00
15/11/2006	100 000	79,17	7 917 240,00
16/11/2006	100 000	79,27	7 926 800,00
17/11/2006	140 000	78,79	11 030 460,00
			0,00
Total	420 000		33 198 740,00

These transactions have been made without use of derivative instruments.

Since its creation by a chemist, almost a century ago, L'Oréal is concentrated on one unique area of expertise, cosmetics. With a turnover of euros 14 billion, the group focuses its activities on a limited number of global and culturally diverse brands distributed in every distribution channel. L'Oréal Professionnel, Matrix, Redken in hair dressing salons. L'Oréal Paris, Maybelline, Garnier, SoftSheen-Carson in mass market. Vichy, La Roche-Posay in pharmacies and drug stores. Lancôme, Helena Rubinstein, Biotherm, Shu Uemura, Kiehl's, as well as Giorgio Armani, Cacharel, and Ralph Lauren in perfumeries and department stores. Research and innovation are at the core of L'Oréal's strategy. The Group has developed more than 120 new molecules over a period of 40 years. Research teams design new products in all areas of cosmetics: hair color, hair care, skincare, make-up and perfumes.

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KÉRASTASE
PARIS

REDKEN
COSMETICS INC.

MATRIX

L'ORÉAL
PARIS

LOREAL
GARNIER

MAYBELLINE

SOFTSHEEN-CARSON®

LANCÔME

BIOThERM

HR
HELENA
RUBINSTEIN

GIORGIO ARMANI
PARIS

RALPH & LAUREN

cacharel

Kiehl's
SINCE 1851

shu uemura

VICHY
LABORATOIRES

LA ROCHE-POSAY
LABORATOIRE PHARMACEUTIQUE



L'ORÉAL

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Session of	Number of shares	Weighted average price in €	Amount in €
20/11/2006	100 000	78,31	7 830 900,00
21/11/2006	90 000	78,41	7 056 810,00
22/11/2006	80 000	78,74	6 299 536,00
24/11/2006	150 000	77,46	11 618 400,00
			0,00
Total	420 000		32 805 646,00

These transactions have been made without use of derivative instruments.

Since its creation by a chemist, almost a century ago, L'Oréal is concentrated on one unique area of expertise, cosmetics. With a turnover of euros 14 billion, the group focuses its activities on a limited number of global and culturally diverse brands distributed in every distribution channel. L'Oréal Professionnel, Matrix, Redken in hair dressing salons. L'Oréal Paris, Maybelline, Garnier, SoftSheen-Carson in mass market. Vichy, La Roche Posay in pharmacies and drug stores. Lancôme, Helena Rubinstein, Biotherm, Shu Uemura, Kiehl's, as well as Giorgio Armani, Cacharel, and Ralph Lauren in perfumeries and department stores. Research and innovation are at the core of L'Oréal's strategy. The Group has developed more than 120 new molecules over a period of 40 years. Research teams design new products in all areas of cosmetics: hair color, hair care, skincare, make-up and perfumes.

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Session of	Number of shares	Weighted average price in €	Amount in €
27/11/2006	135 000	77,25	10 428 560,00
28/11/2006	80 000	76,24	6 099 520,00
29/11/2006	50 000	76,19	3 809 450,00
30/11/2006	110 000	76,64	8 430 400,00
01/12/2006	150 000	75,77	11 364 750,00
Total	525 000		40 132 680,00

These transactions have been made without use of derivative instruments.

Since its creation by a chemist, almost a century ago, L'Oréal is concentrated on one unique area of expertise, cosmetics. With a turnover of euros 14.5 billion in 2005, the group focuses its activities on 19 global and culturally diverse brands distributed in every distribution channel. L'Oréal Professionnel, Matrix, Kérastase, Redken in hair dressing salons. L'Oréal Paris, Maybelline, Garnier, SoftSheen-Carson in mass market. Vichy, La Roche Posay in pharmacies and drug stores. Lancôme, Helena Rubinstein, Biotherm, Shu Uemura, Kiehl's, Giorgio Armani, Cacharel, and Ralph Lauren in perfumeries and department stores. And The Body Shop in its own stores. Research and innovation are at the core of L'Oréal's strategy. The Group has developed more than 120 new molecules over a period of 40 years. Research teams design new products in all areas of cosmetics: hair color, hair care, skincare, make-up and perfumes.

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