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4th March, 2008

OFFICE OF INTERNATIONAL
CORPORATE FINANCE

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



08001156

SUPPL

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 February 15th, 2008 to February 29th, 2008 as filed with the French *Autorité des Marchés Financiers*.

Very truly yours,

PROCESSED

MAR 13 2008

**THOMSON
FINANCIAL**

Shareholders and Market Authority
Relations Director.

Jean-Régis CAROF

del 3/11

L'ORÉAL

Disclosure of trading in own shares

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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 15th/02/08 to the 22nd/02/08 period :

Session of	Number of shares purchased	Weighted average price in €	Amount in €
15/02/2008	70 000	82,39	5 767 097,00
18/02/2008	50 000	83,36	4 168 050,00
19/02/2008	60 000	82,84	4 970 220,00
20/02/2008	100 000	80,08	8 007 820,00
21/02/2008	50 000	80,75	4 037 700,00
22/02/2008	80 000	80,55	6 443 920,00
Total	410 000		33 394 807,00

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 15,8 billion in 2006, 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.

CONTACTS AT L'ORÉAL

(Switchboard:

+33.1.47.56.70.00)

Individual shareholders and
market authorities

Mr Jean-Régis CAROF

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Financial analysts and
Institutional investors

Mrs Caroline MILLOT

Tel: +33.1.47.56.86.82

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For more 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 its mobile version on your cell phone, <http://mobile.loreal-finance.com>

"This news release does not constitute an offer to sell, or a solicitation of an offer to buy L'Oréal shares. If you wish to obtain more comprehensive information about L'Oréal, please refer to the public documents registered in France with the Autorité des Marchés Financiers, also available in English on our Internet site www.loreal-finance.com.

This news release may contain some forward-looking statements. Although the Company considers that these statements are based on reasonable hypotheses at the date of publication of this release, they are by their nature subject to risks and uncertainties which could cause actual results to differ materially from those indicated or projected in these statements."

L'ORÉAL
PROFESSIONNEL
PARIS

KÉRASTASE
PARIS

REDKEN

MATRIX

L'ORÉAL
PARIS

GARNIER
natural technology

MAYBELLINE
cosmetics

SOFTSHEEN-CARSON

LANCÔME
PARIS

BIOTherm

HR
HELENA
RUBINSTEIN

GIORGIO ARMANI
PARIS

RALPH LAUREN

cacharel

Kiehl's
SINCE 1851

shu uemura

VICHY
LABORATOIRES

LA ROCHE-POSAY
LABORATOIRES



Disclosure of trading in own shares

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 25/02/2008 to the 29/02/2008 period:

Session of	Number of shares purchased	Weighted average price in €	Amount in €
27/02/2008	70 000	80,58	5 640 376,00
28/02/2008	100 000	80,27	8 026 800,00
29/02/2008	120 000	78,70	9 444 564,00
Total	290 000		23 111 740,00

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 17,1 billion in 2007, 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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Kiehl's
SINCE 1851

shu uemura

VICHY
LABORATOIRES

LA ROCHE-POSAY
LABORATOIRES



3rd March, 2008

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

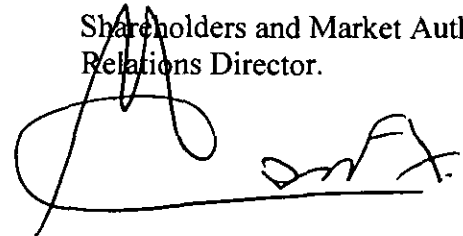
Ladies and Gentlemen:

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:

- **News Release: Agreement for the acquisition of the entire capital of
Le Club des Créateurs de Beauté**

Very truly yours,

Shareholders and Market Authority
Relations Director.



Jean-Régis CAROF

C o m m u n i q u é

L'ORÉAL

ACCORD EN VUE D'ACQUERIR LA TOTALITE DU CAPITAL DU CLUB DES CREATEURS DE BEAUTE

Le groupe L'Oréal et la société 3 Suisses International viennent de conclure un accord aux termes duquel L'Oréal rachètera les 50% du capital du Club des Créateurs de Beauté détenus par 3 Suisses International.

Créé en 1987 par L'Oréal et la société 3 Suisses International, Le Club des Créateurs de Beauté est spécialisé dans la vente à distance de produits cosmétiques de créateurs. La société commercialise ses produits par catalogue et via internet.

Les principales marques du Club des Créateurs de Beauté sont *Agnès b.*, *Cosmence*, *Pr. Christine Poelman*.

La société est particulièrement implantée en France et au Japon.

Cet accord est subordonné aux procédures d'approbation habituelles, notamment celles relatives au droit de la concurrence.

END

«Ce communiqué ne constitue pas une offre de vente ou la sollicitation d'une offre d'achat de titres L'Oréal. Si vous souhaitez obtenir des informations plus complètes concernant L'Oréal, nous vous invitons à vous reporter aux documents publics déposés en France auprès de l'Autorité des Marchés Financiers, également disponibles en version anglaise sur notre site Internet www.loreal-finance.com. Ce communiqué peut contenir certaines déclarations de nature prévisionnelle. Bien que la Société estime que ces déclarations reposent sur des hypothèses raisonnables à la date de publication du présent communiqué, elles sont par nature soumises à des risques et incertitudes pouvant donner lieu à un écart entre les chiffres réels et ceux indiqués ou induits dans ces déclarations.»

Contacts à L'ORÉAL (standard : 01.47.56.70.00)

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et Autorités de Marché
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Pour plus d'informations, veuillez consulter les banques, les sociétés de bourse ou les établissements financiers (Code I.S.I.N. : FR0000120321), ainsi que vos journaux habituels ou le site Internet dédié aux actionnaires et investisseurs, <http://www.loreal-finance.com>, ou sa version mobile sur votre téléphone portable, <http://mobile.loreal-finance.com>, ou contacter le numéro vert : 0.800.66.66.66 (appel gratuit).