



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

Mail Stop 7010

February 6, 2007

via U.S. mail and facsimile

Bruno Lafont
Group Chief Executive Officer
Lafarge
61, rue des Belles Feuilles
75116 Paris
France

**RE: Lafarge
Form 20-F for the Fiscal Year Ended December 31, 2005
Filed March 24, 2006
File No. 1-15218**

Dear Mr. Lafont:

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

If you have any further questions regarding our review of your filings, please direct them to Tracey Houser, Staff Accountant, at (202) 551-3736, or in her absence, Nili Shah at (202) 551-3255 or me at (202) 551-3689.

Sincerely,

John Hartz
Senior Assistant Chief
Accountant