

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-0405

May 22, 2007

Mr. Robert Castaigne Chief Financial Officer Total S.A. 2, place de la Coupole La Defense 6 92400 Courbevoie France

Re: Total S.A.

Form 20-F for Fiscal Year Ended December 31, 2005

Filed April 20, 2006

Response Letter Dated April 19, 2007

File No. 1-10888

Dear Mr. Castaigne:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Jill S. Davis Branch Chief