



DIVISION OF
CORPORATION FINANCE

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

April 24, 2024

Francois Roger
Chief Financial Officer
Sanofi
46, avenue de la Grande Armée
75017 Paris, France

Re: Sanofi
Form 20-F for the Fiscal Year Ended December 31, 2023
Filed February 23, 2024
File No. 001-31368

Dear Francois Roger:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Life Sciences