

Paris, 2008-01-09

Securities and Exchange Commission
Division of Corporation Finance
Office of International Corporation Finance
Mail Stop 3-2
Attention of Mr. Paul Dudek
450 Fifth Street, N.W.
Washington, D.C. 20549



08000268

SUPPL

ACCOR, File N° 82-4672
Submission of Information to Maintain
Exemption Under Rule 12g3 - 2 (b)
Under the Securities Exchange Act of 1934

Dear Sirs,

In order to maintain the exemption from the Securities and Exchange Act of 1934 afforded by Rule 12g3 - 2 (b), we hereby provide our Web address. Instead of sending the information required by Rule 12g3 - 2 (b), we make it available on our Web site in English, in accordance with the amendment regarding the Rule 12g3 - 2 (b) exemption published the April 5, 2007.

<http://www.accor.com/finance>

Accor's exemption number is registered under File N° 82-4672.

If you have any questions or comments please call the undersigned at
+33 1 45 38 86 26.

Please acknowledge the receipt of this letter by stamping and returning the enclosed duplicate of this letter in the enclosed self-addressed stamped envelope.

Very truly yours,

Eliane ROUYER
Senior Vice President
Investor Relations and Financial Communications

PROCESSED

JAN 23 2008

**THOMSON
FINANCIAL**

END

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