



Text adopted by the Board of Directors at its meeting on July 19, 2005

COMPLAINTS PROCEDURE FOR SHAREHOLDERS, EMPLOYEES OR THIRD PARTIES REGARDING ACCOUNTING, INTERNAL ACCOUNTING CONTROLS OR AUDITING MATTERS

1. The Company notes the principles set forth in the Group's Code of Conduct regarding compliance with regulations that apply to its activities or those of its subsidiaries, as well as those related to accurate reporting and recording of operations in their accounts. The Company has adopted the procedure for complaints regarding accounting, internal accounting controls or auditing matters related to the Company and its subsidiaries set forth herein for shareholders, employees and third parties. All such complaints should be addressed to the Ethics Committee at the Company's head office, at 2, place de la Coupole – 92078 Paris-La Défense.

2. Employees may request that their identity be kept confidential by the Ethics Committee by expressly mentioning such desire in their submission.

In the case of such a request, the identity of the employee will only be disclosed if such disclosure is required by a governmental authority in relation to a civil, administrative or criminal proceeding.

An employee who submits a complaint under this procedure may not be subject to any sanction, threat of sanction or other unfavourable employment measure as a result of having submitted the complaint, unless he or she has intentionally provided false information.

3. The Ethics Committee will transmit complaints received under this procedure to the Head of the Group Audit Department.

The Head of the Group Audit Department will investigate such complaints, and may request the assistance of the Ethics Committee or any other department of the Company. The Head of the Group Audit Department will ensure the retention of documents related to the treatment of such complaints.

At the beginning of each quarter, the Head of the Group Audit Department will provide the Audit Committee with a list of the complaints received during the previous quarter and the results of any investigations undertaken during that quarter. The Head of the Group Audit Department will submit a report on any complaints that reveal fraudulent behaviour or a significant deficiency or material weakness in the Company's internal control.

4. The Audit Committee will review and consider the results of any such investigations, as well as the reports referred to in paragraph 3 above, and will recommend any appropriate corrective action to the Company's senior management. The Committee will report to the Board of Directors on the application of this procedure.

The Company shall then decide on any appropriate information to be provided to the relevant market authorities.

The Group Audit Department will inform the Ethics Committee of the action taken in regards to an alert.



ETHICS COMMITTEE

COMPLAINTS PROCEDURE FOR SHAREHOLDERS, EMPLOYEES OR THIRD PARTIES REGARDING ACCOUNTING, INTERNAL ACCOUNTING CONTROLS OR AUDITING MATTERS

MEMORANDUM REGARDING IMPLEMENTATION

1. Any complaint concerning the TOTAL Group submitted pursuant to the procedure established on July 19, 2005, should be addressed to the Ethics Committee of TOTAL S.A., either by post (2, place de la Coupole – 92078 Paris-La Défense) or by e-mail via the Company's internet or intranet sites.
2. Complaints which do not provide the name of the person providing the information will be considered as complaints from third parties.
3. In the event that a complaint refers to an individual or individuals as the presumed author of the practice in question, the name and position of any such person will be removed from the file related to the complaint before such file is transmitted to the Head of the Group Audit Department.
4. This memorandum and the document dated July 19, 2005 describing the complaints procedure will be posted on the Group's internet and intranet sites.