

Arkema Spin-Off - Information for U.S. Taxpayers

On May 18, 2006, Total distributed Arkema shares, Arkema ADSs and rights to Arkema fractional shares (“New Arkema Interests”) to the owners of Total common stock and Total ADSs of record as of the record date.

As described in the Information Memorandum dated April 21, 2006, shareholders of Total that are subject to tax in the U.S. should allocate part of their tax bases in their Total shares and Total ADSs to the New Arkema Interests that they received in the spin-off based on their relative fair market values. Accordingly, such shareholders should allocate 1.5% of their tax basis in each of their Total shares and Total ADSs to the New Arkema Interests received in the spin-off in respect of such Total shares and Total ADSs and 98.5% to their Total shares and Total ADSs.

As described in the Information Memorandum dated April 21, 2006, shareholders of Total that are subject to tax in the U.S. that received New Arkema Interests in the spin-off are required to attach an information statement to their U.S. federal income tax return for the year in which the New Arkema Interests were received. A sample of such a statement is attached.

Shareholders should consult their own tax advisor regarding the tax consequences of the spin off, the allocation of basis and the information they are required to file with any taxing authority.

INFORMATION STATEMENT TO THE INTERNAL REVENUE SERVICE
CONCERNING THE SPIN-OFF BY TOTAL S.A. OF ARKEMA S.A.

This information statement is made pursuant to United States Treasury Regulations §1.355-5(b) and is based, in part, on certain factual information provided to the undersigned by Total S.A.

1. The undersigned, a shareholder of Total S.A. common stock or American Depositary Receipts as of the relevant record date, received on May 18, 2006 a distribution of

- _____ common shares
 _____ ADSs
 _____ rights for fractional shares *

of Arkema S.A. pursuant to Section 355 of the Internal Revenue Code of 1986, as amended (the "Code").

2. On the distribution date, Arkema S.A. was controlled (within the meaning of Section 368(c) of the Internal Revenue Code of 1986, as amended) by Total S.A.
3. The names and addresses of the corporations involved are:

Distributing Corporation:	Total S.A. 2, place de la Coupole, La Defense 6 92400 Courbevoie France
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Controlled Corporation:	Arkema S.A. 4-8 cours Michelet 92800 Puteaux France
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4. No stock, ADRs or securities in Total S.A. were surrendered by the undersigned in respect of the Distribution.
5. On May 15, 2006, Total S.A. received an opinion of counsel that the distribution of Arkema S.A. shares, Arkema S.A. ADSs and Arkema S.A. Rights should be treated as a transaction described in section 355 of the Code.

Date

Signature

* Check as appropriate and state the number of shares, ADSs and/or rights that you received.