

VEOLIA ENVIRONNEMENT
Form 424B3
May 01, 2003

THE BANK OF NEW YORK

NEW YORK S FIRST BANK - FOUNDED 1784 BY ALEXANDER HAMILTON

101 BARCLAY STREET, NEW YORK, N.Y. 10286

AMERICAN DEPOSITARY RECEIPTS

April 30, 2003

U.S. Securities & Exchange Commission

450 Fifth Street, N.W.

Washington, D.C. 20549

Attn.: Document Control

Re: American Depositary Shares evidenced by American Depositary Receipts for Ordinary Shares of the par value of 13.50 Euros each of **Veolia Environnement** (f/k/a Vivendi Environnement) (Form F-6 File No. **333-13972**)

Dear Sir or Madam:

Pursuant to Rule 424(b)(3) under the Securities Act of 1933, as amended, on behalf of The Bank of New York, as Depositary for securities against which American Depositary Receipts are to be issued, we enclose a copy of the revised prospectus (Prospectus) for Veolia Environnement (f/k/a Vivendi Environnement). As required by Rule 424(e) the right hand corner of the cover page has a reference to Rule 424(b)(3) and to the file number of the registration statement to which the prospectus relates.

Pursuant to Section III B of the General Instructions to the Form F-6 Registration Statement, the Prospectus consists of the ADR certificate for Veolia Environnement.

Due to the name change of Vivendi Environnement, the Prospectus has been revised to include an overstamp that states:

Effective April 30, 2003, the company name has changed to Veolia Environnement

Should you have any questions or comments please do not hesitate to contact me at (212) 815- 2207.

Sincerely,

/s/ JESSICA DIAZ

Jessica Diaz

Assistant Treasurer

Encl.

cc: Paul Dudek, Esq. (Office of International Corporate Finance)