

VIVENDI UNIVERSAL  
Form 424B3  
May 05, 2006

The Bank of New York  
101 Barclay Street 22nd Floor  
New York NY 10286

May 3 2006

Securities & Exchange Commission  
450 Fifth Street NW  
Washington DC 20549

Attn.: Document Control

RE: American Depositary Shares evidenced by  
American Depositary Receipts each representing  
one Ordinary Share of Vivendi Universal  
(Form F-6 File No 333-12494)

Ladies and Gentlemen:

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 attach a copy of the new prospectus  
(Prospectus) reflecting the name change of  
Vivendi Universal to Vivendi effective April 20  
2006.

As required by Rule 424(e) the upper right hand  
corner of the Prospectus 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  
FFInstructions to the Form F-6 Registration  
Statement the Prospectus consists of the ADR  
certificate with revised name of Vivendi.

The Prospectus has been revised to reflect the  
new name of cents by addition of the following  
notation:

Effective April 20 2006 the Companys  
name changed to Vivendi.

Please contact me with any questions or  
comments at 212 815-4244.