

Via Facsimile and U.S. Mail  
Mail Stop 6010

October 5, 2007

Stephen H. Willard  
Chief Executive Officer  
Flamel Technologies S.A.  
Parc Club du Moulin a Vent  
33, avenue du Docteur Georges Levy  
Venissieux Cedex, 69693  
France

**Re: Flamel Technologies S.A.  
Form 20-F for the Fiscal Year Ended December 31, 2006  
Filed April 30, 2007  
File Number: 000-28508**

Dear Mr. Willard:

We have completed our review of your Form 20-F and have no further comments at this time.

Sincerely,

Jim Atkinson  
Accounting Branch Chief