



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

April 4, 2011

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

Re: Flamel Technologies, S.A.
Form 20-F for the year ended December 31, 2009
File No. 000-28508

Dear Mr. Willard:

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

Sincerely,

Jeffrey Riedler
Assistant Director

cc: Amy Bowerman Freed, Esq.
Hogan Lovells US LLP
875 Third Avenue
New York, New York 10022