



DIVISION OF  
CORPORATION FINANCE

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

November 24, 2014

Via E-mail

Phillandas T. Thompson, Esq.  
Senior Vice President and General Counsel  
Flamel Technologies S.A.  
702 Spirit 40 Drive  
Suite #108  
Chesterfield, MO 63005

**Re: Flamel Technologies S.A.**  
**Form 20-F**  
**Filed April 30, 2014**  
**File No. 000-28508**

Dear Thompson:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Daniel Greenspan for

Jeffrey P. Riedler  
Assistant Director