

Via Facsimile and U.S. Mail  
Mail Stop 6010

May 22, 2007

Frank Condella  
Chief Executive Officer  
SkyePharma PLC  
105 Piccadilly  
London W1J7NJ, England

**Re: SkyePharma PLC**  
**Form 20-F for Fiscal Year Ended December 31, 2005**  
**Filed June 30, 2006**  
**File No. 000-29860**

Dear Mr. Condella:

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

Sincerely,

Jim Atkinson  
Accounting Branch Chief