

Mail Stop 6010

October 4, 2006

Thierry Turbant
Chief Financial Officer
EDAP TMS S.A.
Parc d'Activites la Poudrette-Lamartine
4/6, rue du Dauphine
69120 Vaulx-en-Velin, France

Re: EDAP TMS S.A.
Form 20-F for the Fiscal Year Ended December 31, 2005
Filed June 6, 2006
File No. 000-29374

Dear Mr. Turbant:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Martin James
Senior Assistant Chief Accountant