



DIVISION OF
CORPORATION FINANCE

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

April 13, 2021

Marc Oczachowski
Chief Executive Officer and Chairman
EDAP TMS S.A.
Parc d'Activitiés la Poudrette-Lamartine
4/6, rue de Dauphiné
69120 Vaulx-en-Velin, France

Re: EDAP TMS S.A.
Registration Statement on Form S-3
Filed April 7, 2021
File No. 333-255101

Dear Mr. Oczachowski:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Abby Adams at (202) 551-6902 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Peter E. Devlin, Esq.