

Via Facsimile and U.S. Mail
Mail Stop 6010

January 17, 2006

Mr. Philippe Poncet
Chief Financial Officer
Transgene SA
11, rue de Molsheim
67000 Strasbourg, France

Re: Transgene SA
Form 20-F for the Fiscal Year Ended December 31, 2004
Filed May 16, 2005
File No. 005-50544

Dear Mr. Poncet:

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

Sincerely,

Jim Atkinson
Accounting Branch Chief