



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

DIVISION OF  
CORPORATION FINANCE

April 12, 2024

Ryan Rhodes  
Chief Executive Officer  
EDAP TMS S.A.  
Parc d'Activités la Poudrette-Lamartine  
4/6, rue du Dauphiné  
69120 Vaulx-en-Velin, France

**Re: EDAP TMS S.A.**  
**Registration Statement on Form F-3**  
**Filed April 5, 2024**  
**File No. 333-278526**

Dear Ryan Rhodes:

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 Juan Grana at 202-551-6034 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Industrial Applications and  
Services

cc: Jeremy Cleveland, Esq.