

April 13, 2021

Marc Oczachowski  
Chief Executive Officer and Chairman  
EDAP TMS S.A.  
Parc d'Activiti s la Poudrette-Lamartine  
4/6, rue de Dauphin  
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.