

# JONES DAY

PARTNERSHIP CONSTITUEE SELON LE DROIT DE L'OHIO, USA  
AVOCATS AU BARREAU DE PARIS  
2, RUE SAINT-FLORENTIN · 75001 PARIS  
TELEPHONE: (0)1.56.59.39.39 · FACSIMILE: (0)1.56.59.39.38 · TOQUE J 001  
WWW.JONESDAY.COM

lhesse@jonesday.com

Direct Number: +33 (0) 1 56 59 38 72

July 26, 2012

**BY EDGAR**

Mr. Martin James  
Senior Assistant Chief Accountant  
Division of Corporation Finance  
Securities and Exchange Commission  
100 F Street, NE  
Washington, D.C. 20549

**Re: EDAP TMS S.A.  
Form 20-F for the Fiscal Year Ended December 31, 2011  
Filed April 26, 2012  
File No. 000-29374**

Dear Mr. James:

We refer to the above-referenced filing of EDAP TMS S.A. (the "Company") and to the Staff's comment letter dated July 23, 2012. As mentioned in our telephone conversations with the Staff, the Company has begun to review the letter and prepare the responses thereto, but will require more time to respond given the necessity to consult with its external auditors and other advisors as well as due to the travel schedules of the relevant Company employees and advisors. After consultation with the Company, we therefore would like to confirm that the Company intends to reply by September 14, 2012.

We appreciate your consideration in this matter. Please do not hesitate to contact me by phone (+33.1.56.59.38.72) or email (lhesse@jonesday.com) if you have any questions.

Yours faithfully,

/s/ Linda Hesse

Linda Hesse

cc: Kate Tillan, *Assistant Chief Accountant, Securities and Exchange Commission*  
Kevin Kuhar, *Staff Accountant, Securities and Exchange Commission*  
Tom Jones, *Securities and Exchange Commission*  
Geoff Kruczek, *Securities and Exchange Commission*

Eric Soyer, *EDAP TMS S.A.*

BUREAUX : AL-KHOBAR · ATLANTA · BOSTON · BRUXELLES · CHICAGO · CLEVELAND · COLUMBUS · DALLAS · DJEDDAH  
DUBAÏ · DÜSSELDORF · FRANCFORT · HONG KONG · HOUSTON · IRVINE · LONDRES · LOS ANGELES · MADRID  
MEXICO · MILAN · MOSCOU · MUNICH · NEW YORK · PARIS · PÉKIN · PITTSBURGH · RIYAD · SAN DIEGO  
SAN FRANCISCO · SÃO PAULO · SHANGHAÏ · SILICON VALLEY · SINGAPOUR · SYDNEY · TAÏPEI · TOKYO · WASHINGTON