Mail Stop 6010

October 4, 2006

Thierry Turbant Chief Financial Officer EDAP TMS S.A. Parc d'Activites la Poudrette-Lamartine 4/6, rue du Dauphine 69120 Vaulx-en-Velin, France

> Re: EDAP TMS S.A. Form 20-F for the Fiscal Year Ended December 31, 2005 Filed June 6, 2006 File No. 000-29374

Dear Mr. Turbant:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Martin James Senior Assistant Chief Accountant