

April 12, 2024

Ryan Rhodes
Chief Executive Officer
EDAP TMS S.A.
Parc d'Activités la Poudrette-Lamartine
4/6, rue du Dauphin
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.