



DIVISION OF  
CORPORATION FINANCE

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

April 4, 2011

Mr. Steven Willard  
Chief Executive Officer  
Flamel Technologies, S.A.  
Parc Club du Moulin a Vent  
33, avenue du Docteur Georges Levy  
69693 Venissieux Cedex France

**Re: Flamel Technologies, S.A.**  
**Form 20-F for the year ended December 31, 2009**  
**File No. 000-28508**

Dear Mr. Willard:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

Jeffrey Riedler  
Assistant Director

cc: Amy Bowerman Freed, Esq.  
Hogan Lovells US LLP  
875 Third Avenue  
New York, New York 10022