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*BY ELECTRONIC MAIL*

Jim B. Rosenberg  
Senior Assistant Chief Accountant  
Division of Corporation Finance  
Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

**Re: Flamel Technologies S.A.  
Form 20-F for Fiscal Year Ended December 31, 2006  
SEC File No. 000-28508**

Dear Mr. Rosenberg:

We have received your voice message of September 6, 2007 regarding the Flamel Technologies S.A. Form 20-F. We intend to file the amended certifications on Form 20-F/A as soon as possible, but in no event later than October 1.

Sincerely,

/s/ Amy Bowerman Freed

Amy Bowerman Freed

cc: Vanessa Robertson