

April 12, 2024

VIA EDGAR

U.S. Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, DC 20549-6010

Re: Edap TMS S.A.
Request for Acceleration of Effective Date of Registration Statement on Form F-3 (File No. 333- 278526)

Ladies and Gentlemen:

In accordance with Rules 460 and 461 under the Securities Act of 1933, as amended, Edap TMS S.A. (the "Registrant") hereby requests that the Securities and Exchange Commission (the "Commission") take appropriate action to cause the above-referenced Registration Statement on Form F-3 to become effective on April 16, 2024 at 4:30 p.m., Eastern Time, or as soon thereafter as is practicable. The Registrant also hereby requests a copy of the written order verifying the effective date.

The Registrant hereby authorizes Jeremy Cleveland of Jones Day, counsel of the Registrant, to orally modify or withdraw this request for acceleration.

Please contact Jeremy Cleveland at +1 (650) 687-4173 if you have any questions regarding this request and to provide notice of effectiveness. Thank you for your attention to this matter

Best regards,

EDAP TMS S.A.

By: /s/ Ken Mobeck

Name: Ken Mobeck

Title: Chief Financial Officer
