

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

March 21, 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 Supplemental response dated March 2, 2011 File No. 000-28508

Dear Mr. Willard:

We have reviewed your supplemental response dated March 2, 2011 and have the following comments.

Please respond to this letter within ten business days by providing the requested information or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing the information you provide in response to these comments, we may have additional comments.

## Form 20-F

## Strategic Alliances, page 25

1. We note your response to comment 2 and reissue the comment in part. As previously requested, please expand the discussion of the Pfizer agreement to provide disclosure of the aggregate milestone payments, the range of royalty rates, and the term and termination provisions of the agreement.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

Mr. Steven Willard Flamel Technologies, S.A. March 21, 2011 Page 2

In responding to our comments, please provide a written statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Please contact John Krug, Senior Counsel, at (202) 551-3862 or Dan Greenspan, Special Counsel, at (202) 551-3623 with any questions.

Sincerely,

Jeffrey Riedler Assistant Director

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