

SKYEPHARMA PLC
Form 424B3
October 02, 2008

September 25, 2008

SECURITIES & EXCHANGE COMMISSION
450 Fifth Street, NW
Washington, DC 20549

Attn.: Document Control

RE: American Depositary Shares
evidenced by One (1) American
Depositary Receipts
representing Ten (10) Ordinary
Shares of Skyepharma Plc
(Form F-6 File No333-13374)

Ladies and Gentlemen:

Pursuant to Rule 424(b)(3) under the Securities Act of 1933, as amended, on behalf of The Bank of New York Mellon, as Depositary for securities against which American Depositary Receipts are to be issued, we attach a copy of the new prospectus (Prospectus) reflecting the change in number of ordinary shares represented by one American Depositary Share (the Ratio).

As required by Rule 424(e), the upper right hand corner of the Prospectus cover page has a reference to Rule 424(b)(3) and to the file number of the registration statement to which the Prospectus relates.

Pursuant to Section III B of the General Instructions to the Form F-6 Registration Statement, the Prospectus consists of the ADR certificate with revised ratio for Skyepharma plc.

The Prospectus has been revised to reflect the new ratio, and has been over stamped with:

Effective October 2, 2008 the Companys American Depositary Share (ADS) Ratio Changed from 1:0 (One ADS Representing Ten Ordinary Shares) to 1:1 (One ADS Representing One Ordinary Share).

Please contact me with any questions or comments at 212 815-2157

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Stacy Haller
The Bank of New York Mellon - ADR Division
Encl.

CC: Paul Dudek, Esq. (Office of International
Corporate Finance)

Depository Receipts
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