

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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