

SKYEPHARMA PLC  
Form 6-K  
August 08, 2006

**SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549**

**FORM 6-K**

**REPORT OF FOREIGN PRIVATE ISSUER  
PURSUANT TO RULE 13a - 16 OR 15d - 16 OF  
THE SECURITIES EXCHANGE ACT OF 1934**

For the month of August, 2006

SkyePharma PLC

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(Translation of registrant's name into English)

SkyePharma PLC, 105 Piccadilly, London W1J 7NJ England

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(Address of principal executive office)

Indicate by check mark whether the registrant files or will file annual reports under cover of Form 20-F or Form 40F.

Form 20-F  Form 40-F

Indicate by check mark whether the registrant by furnishing the information contained in this Form is also thereby furnishing the information to the Commission pursuant to Rule 12g3-2(b) under the Securities Exchange Act of 1934.

Yes  No

If "Yes" is marked, indicate below the file number assigned to the registrant in connection with Rule 12g3-2(b): 82-

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**Change of Auditor**

LONDON, UK, 8 August 2006 - SkyePharma PLC (LSE: SKP; NASDAQ:SKYE) announces that following completion of its financial statements for the year ended 31 December 2005 and the preparation and filing with the SEC of Form 20-F, PricewaterhouseCoopers LLP ("PwC") has given notice of its resignation as auditor. PwC confirms that: "Pursuant to Section 394 of the Companies Act 1985, we confirm that there are no circumstances which we consider should be brought to the notice of the shareholders or creditors of SkyePharma PLC."

SkyePharma's Audit Committee has invited tenders from certain qualified auditing firms. The announcement in due course when a new auditor has been appointed. It is anticipated that the auditor will be reviewing the unaudited interim results for the six months ended 30 June 2006, which are expected to be published in 2006.

PwC has been SkyePharma's auditor for the past ten years. PwC's resignation coincides with the rotation after five years under the Auditing Practices Board's Ethical Standards guidelines.

**For further information please contact:**

**SkyePharma PLC**

Peter Laing, Director of Corporate Communications  
Sandra Haughton, US Investor Relations

**Buchanan Communications**

Tim Anderson / Mark Court / Rebecca Skye Dietrich

**About SkyePharma**

SkyePharma PLC develops pharmaceutical products benefiting from world-leading drug delivery technologies and more effective drug formulations. There are now twelve approved products incorporating SkyePharma oral, injectable, inhaled and topical delivery, supported by advanced solubilisation capabilities. For more information, visit [www.skyepharma.com](http://www.skyepharma.com).

END

**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

**SkyePharma PLC**

By: /s/ Douglas Parkhill

Name: Douglas Parkhill  
Title: Company Secretary

Date: August 08, 2006