

**Mail Stop 6010**  
Via Facsimile and U.S. Mail

August 13, 2007

Candace Kendle, PharmD  
Chairman, CEO and Principal Executive Officer  
Kendle International, Inc.  
441 Vine Street, 1200 Rod Carew Tower  
Cincinnati, Ohio 45202

**Re: Kendle International, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2006**  
**Filed on March 16, 2007**  
**File No. 000-23019**

Dear Dr. Kendle:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Jim B. Rosenberg  
Senior Assistant Chief Accountant