

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