

Via Facsimile and U.S. Mail  
Mail Stop 6010

February 17, 2009

Karl Brenkert III  
Senior Vice President and  
Chief Financial Officer  
Kendle International Inc.  
441 Vine Street, 1200 Carew Tower  
Cincinnati, OH 45202

**Re: Kendle International Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2007  
Filed March 17, 2008  
Definitive Proxy Statement on Schedule 14A  
Filed April 14, 2008  
File Number: 000-23019**

Dear Mr. Brenkert:

We have reviewed your January 22, 2009 response to our January 7, 2009 letter and have the following comments. In our comments, we ask you to provide us with information to better understand your disclosure. Where a comment requests you to revise disclosure, the information you provide should show us what the revised disclosure will look like. Please identify the annual or quarterly filing, as applicable, in which you intend to first include it. If you do not believe that revised disclosure is necessary, explain the reason in your response. After reviewing the information provided, we may raise additional comments and/or request that you amend the above filing.

**Form 10-K for the Fiscal Year Ended December 31, 2007**

**Definitive Proxy Statement on Schedule 14A**

Executive Compensation  
Compensation Discussion and Analysis  
Bonus, page 16

1. We note your response to Comment 2 and your statement that the goals, targets and metrics are considered generally and are not a substitute for the Compensation Committee's discharge of its fiduciary duties in making executive compensation decisions. Please expand your disclosure to discuss all other material factors that the Committee considered in making its compensation decisions.

Karl Brenkert III  
Kendle International Inc.  
February 17, 2009  
Page 2

\* \* \* \*

Please provide us the information requested within 10 business days or tell us when you will provide us with a response. Please furnish a cover letter with your response that keys your response to our comments. Detailed cover letters greatly facilitate our review. Please furnish your letter on EDGAR under the form type label CORRESP.

Please contact Rose Zukin, Staff Attorney, at (202) 551-3239 or Suzanne Hayes, Legal Branch Chief, at (202) 551-3675 with any questions. In this regard, do not hesitate to contact me, at (202) 551-3715.

Sincerely,

Jeff Riedler  
Assistant Director