

Via Facsimile and U.S. Mail  
Mail Stop 6010

March 19, 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 completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Jeff Riedler  
Assistant Director