



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

July 1, 2021

Travis C. Mickle  
President, Chief Executive Officer and Chairman of the Board  
KEMPHARM, INC  
1180 Celebration Boulevard, Suite 103  
Celebration, FL 34747

**Re: KEMPHARM, INC**  
**Registration Statement on Form S-3**  
**Filed June 25, 2021**  
**File No. 333-257433**

Dear Dr. Mickle:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Celeste Murphy at (202) 551-3257 or Fredrick Philantrope at (202) 551-6875 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Matthew P. Dubofsky, Esq.