



DIVISION OF  
CORPORATION FINANCE

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

February 7, 2018

Jan Moller Mikkelsen  
President and Chief Executive Officer  
Ascendis Pharma A/S  
Tuborg Boulevard 5  
DK-2900 Hellerup, Denmark

**Re: Ascendis Pharma A/S**  
**Form 20-F for the Fiscal Year Ended December 31, 2016**  
**Filed March 22, 2017**  
**File No. 001-36815**

Dear Mr. Mikkelsen:

We have completed our review of your filing. 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 by the staff.

Division of Corporation Finance  
Office of Healthcare & Insurance