

**KemPharm, Inc.**  
**1180 Celebration Boulevard, Suite 103**  
**Celebration, FL 34747**  
**(321) 939-3416**

July 8, 2021

VIA EDGAR

United States Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549  
Attn: Jessica Ansart

**Re: KemPharm, Inc.**  
**Registration Statement on Form S-3**  
**File No. 333-257661**

**Acceleration Request**

**Requested Date: Monday, July 12, 2021**  
**Requested Time: 4:30 p.m. Eastern Time**

Ladies and Gentlemen:

KemPharm, Inc. (the "**Registrant**") hereby requests that the Securities and Exchange Commission (the "**Commission**") take appropriate action to cause the above-referenced Registration Statement on Form S-3 to become effective on Monday, July 12, 2021 at 4:30 p.m. Eastern Time, or as soon thereafter as is practicable or at such later time as the Registrant may orally request via telephone call to the staff of the Commission. The Registrant hereby authorizes each of Brent Siler, Mark Ballantyne and Won Lee of Cooley LLP, counsel to the Registrant, to make such request on its behalf.

Once the Registration Statement has been declared effective, please orally confirm that event with Brent Siler of Cooley LLP at (202) 728-7040 or in his absence, Mark Ballantyne of Cooley LLP at (703) 456-8084 or Won Lee of Cooley LLP at (720) 566-4238.

[SIGNATURE PAGE FOLLOWS]

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Very truly yours,

**KEMPHARM, INC.**

By: /s/ R. LaDuane Clifton

Name: R. LaDuane Clifton

Title: Chief Financial Officer, Secretary and Treasurer

cc: Travis C. Mickle, KemPharm, Inc.  
Brent Siler, Cooley LLP  
Mark Ballantyne, Cooley LLP  
Won Lee, Cooley LLP  
James Seery, Duane Morris LLP  
Kelly Carr, Duane Morris LLP  
Alex Pherson, Duane Morris LLP