

January 19, 2021

Travis C. Mickle, Ph.D.  
President and Chief Executive Officer  
KemPharm, Inc.  
1180 Celebration Boulevard, Suite 103  
Celebration, FL 34747

Re: KemPharm, Inc.  
Registration

Statement on Form S-3

Filed January 13,

2021

333-252078

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 Alan

Campbell at 202-551-4224 with any questions.

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Brent B. Siler