

April 13, 2015

VIA EDGAR

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Mail Stop 4720  
Washington, D.C. 20549

Attn: Mr. Jeffrey Riedler  
Mr. Preston Brewer

Re: **KemPharm, Inc.**  
**Registration Statement on Form S-1**  
**File No. 333-202660**

**Acceleration Request**

**Requested Date: Wednesday, April 15, 2015**  
**Requested Time: 4:00 P.M. Eastern Daylight Time**

Ladies and Gentlemen:

In accordance with Rule 461 under the Securities Act of 1933, as amended, the undersigned registrant (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-1 (File No. 333-202660) (the "**Registration Statement**") to become effective on April 15, 2015, at 4:00 p.m., Eastern Daylight 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 (the "**Staff**"). This request for acceleration is subject, however, to your receiving a telephone call prior to such time from Cooley LLP, counsel to the Registrant, confirming this request. The Registrant hereby authorizes each of Brent Siler, Matthew Dubofsky, Mark Ballantyne and Nathan Jeffries of Cooley LLP 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, counsel to the Registrant, at (202) 728-7040, or in his absence, any of Matthew Dubofsky at (720) 566-4244, Mark Ballantyne at (703) 456-8084 or Nathan Jeffries at (720) 566-4104.

In connection with this request, the Registrant acknowledges that:

- should the Commission or the Staff, acting pursuant to delegated authority, declare the Registration Statement effective, it does not foreclose the Commission from taking any action with respect to the Registration Statement;
- the action of the Commission or the Staff, acting pursuant to delegated authority, in declaring the Registration Statement effective, does not relieve the Registrant from its full responsibility for the adequacy and accuracy of the disclosure in the Registration Statement; and
- the Registrant may not assert Staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Very truly yours,

KemPharm, Inc.

By: /s/ Travis C. Mickle

Travis C. Mickle, Ph.D.

*President and Chief Executive Officer*

cc: Gordon K. Johnson, KemPharm, Inc.  
James C.T. Linfield, Cooley LLP  
Brent B. Siler, Cooley LLP  
Matthew P. Dubofsky, Cooley LLP  
David Pollack, Morgan, Lewis & Bockius LLP

COWEN AND COMPANY, LLC  
RBC CAPITAL MARKETS, LLC  
As Representatives of the several Underwriters  
c/o Cowen and Company, LLC  
599 Lexington Avenue  
New York, New York 10022

April 13, 2015

VIA ELECTRONIC SUBMISSION

Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, DC 20549-7010

Re: KemPharm, Inc.  
Registration Statement Filed on Form S-1  
Registration No. 333-202660

Ladies and Gentlemen:

Pursuant to Rule 460 under the Securities Act of 1933, we, as representatives of the several Underwriters, wish to advise you that we anticipate distributing approximately 260 copies of the Preliminary Prospectus to underwriters, dealers, institutions and others.

The undersigned have and will, and each participating underwriter and dealer has advised the undersigned that it has and will, comply with the provisions of SEC Release No. 33-4968 of the Act and Rule 15c2-8 of the Securities Exchange Act of 1934, as amended.

We hereby join in the request of the registrant that the effectiveness of the above-captioned Registration Statement, as amended, be accelerated to 4:00 p.m. Eastern Daylight Time, on Wednesday, April 15, 2015 or as soon thereafter as practicable.

Very truly yours,

COWEN AND COMPANY, LLC

By: /s/ Grant Miller

Name: Grant Miller

Title: Managing Director

RBC CAPITAL MARKETS, LLC

By: /s/ Susan Kirtland

Name: Susan Kirtland

Title: Director

[SIGNATURE PAGE TO ACCELERATION REQUEST OF THE UNDERWRITERS]