

October 4, 2023

R. LaDuane Clifton, CPA
Chief Financial Officer, Secretary and Treasurer
Zevra Therapeutics, Inc.
1180 Celebration Boulevard, Suite 103
Celebration, FL 34747

Inc.

Statement on Form S-4

2023

Re: Zevra Therapeutics,
Registration
Filed September 29,
File No. 333-274758

Dear R. LaDuane Clifton:

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.

Gorsky at 202-551-7836 with any questions.

Please contact Joshua

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:
Esq.

Stephanie M. Hosler,