

December 2, 2020

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

Re: KemPharm, Inc.
Registration

Statement on Form S-1

2020

Filed November 25,

File No. 333-250945

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 Jeffrey Gabor at 202-551-2544 with any questions.

Sincerely,

Division of Corporation Finance

Office of Life Sciences

Matthew P. Dubofsky,

cc:
Esq.