

**Zevra Therapeutics, Inc.**  
**1180 Celebration Boulevard, Suite 103**  
**Celebration, FL 34747**

February 14, 2024

**VIA EDGAR**

United States Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549-6010

Attention: Tim Buchmiller

Re: **Zevra Therapeutics, Inc.**  
**Registration Statement on Form S-3**  
**Filed February 2, 2024**  
**Registration No. 333-276856**

Ladies and Gentlemen:

Reference is made to our letter, filed as correspondence via EDGAR on February 12, 2024, in which we requested acceleration of the effective date of the Registration Statement on Form S-3 (Registration No. 333-276856) (the “**Registration Statement**”) of Zevra Therapeutics, Inc. (the “**Company**”), so that the Registration Statement become effective as of 4:00 p.m., Eastern Time, on February 14, 2024, or as soon thereafter as practicable (the “**Requested Effective Time**”). We are no longer requesting that such Registration Statement be declared effective at the Requested Effective Time, and we hereby formally withdraw our request for acceleration of the effective date until providing further notice.

Please contact Nathan Ajiashvili of Latham & Watkins LLP, counsel to the Company, at (212) 906-2916 if you have any questions or concerns regarding this matter.

Thank you for your assistance in this matter.

Very truly yours,

**ZEVRA THERAPEUTICS, INC.**

By: /s/ R. LaDuane Clifton, CPA  
Name: R. LaDuane Clifton, CPA  
Title: Chief Financial Officer, Secretary and Treasurer

CC: Neil F. McFarlane, Zevra Therapeutics, Inc.  
Timothy J. Sangiovanni, CPA, Zevra Therapeutics, Inc.  
Nathan Ajiashvili, Latham & Watkins LLP  
Cheston J. Larson, Latham & Watkins LLP