



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE

February 28, 2020

Via E-mail

Mr. R. LaDuane Clifton  
Chief Financial Officer  
KemPharm, Inc.  
1180 Celebration Boulevard, Suite 103  
Celebration, FL 34747

**Re: KemPharm, Inc.  
Form 10-Q for the quarterly period ended September 30, 2019  
Exhibit No. 10.8 Collaboration and License Agreement  
Filed November 14, 2019  
File No. 001-36913**

Dear Mr. Clifton:

We have concluded our assessment of your redacted exhibit for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance