

ESPERION THERAPEUTICS, INC.
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ANN ARBOR, MI 48108
(734) 887-3903

August 3, 2021

VIA EDGAR

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

Re: **Esperion Therapeutics, Inc. – Request for Withdrawal of Registration
Statement on Form S-3 (File No. 333-258396)**

Ladies and Gentlemen:

Pursuant to Rule 477 promulgated under the Securities Act of 1933, as amended (the “Securities Act”), Esperion Therapeutics, Inc. (the “Company”) hereby requests that the Securities and Exchange Commission (the “Commission”) consent to the withdrawal of the Company’s registration statement on Form S-3 (File No. 333-258396), together with the exhibits and amendments thereto, which was filed on August 3, 2021 (the “Registration Statement”), as of the date hereof or at the earliest practicable date hereafter. The Registration Statement has not been declared effective by the Commission and no securities have been issued or sold under the Registration Statement.

Accordingly, the Company respectfully requests, in accordance with Rule 457(p) under the Securities Act, that all fees paid to the Commission in connection with the filing of the Registration Statement be credited to the Company’s account to be offset against the filing fee for any future registration statement or registration statements.

If you have questions regarding this request, please contact the Company’s legal counsel, Arthur R. McGivern, Esq., of Goodwin Procter LLP, at (617) 570-1000.

Very truly yours,

/s/ Richard B. Bartram

Chief Financial Officer

cc: Sheldon L. Koenig (President and Chief Executive Officer at Esperion Therapeutics, Inc.)
Mitchell S. Bloom (Goodwin Procter LLP)
