

April 22, 2022

Ben Looker  
General Counsel  
Esperion Therapeutics, Inc.  
3891 Rancho Drive, Suite 150  
Ann Arbor, MI 48108

Therapeutics, Inc.  
Statement on Form S-3  
2022

Re: Esperion  
Registration  
Filed April 15,  
File No. 333-264303

Dear Mr. Looker:

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 Doris Gama at 202-551-3188 or Laura Crotty at 202-551-7614 with any questions.

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Mitchell S. Bloom, Esq.