UNITED STATES SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

Date of Report (Date of Earliest Event Reported): October 14, 2014

Esperion Therapeutics, Inc.

(Exact name of registrant as specified in its charter)

001-35986 (Commission File Number) **26-1870780** (I.R.S. Employer Identification No.)

3891 Ranchero Drive, Suite 150 Ann Arbor, MI (Address of principal executive offices)

Delaware (State or other jurisdiction of

incorporation)

48108 (Zip Code)

Registrant's telephone number, including area code: (734) 887-3903

Not Applicable

Former name or former address, if changed since last report

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

o Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

o Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

o Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

o Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Item 2.02 Results of Operations and Financial Condition.

Esperion Therapeutics, Inc. (the "Company") announces that its cash and cash equivalents and available-for-sale investments is expected to be approximately \$58.0 million at September 30, 2014, as compared to \$77.6 million at December 31, 2013. This financial data as of September 30, 2014 is preliminary and is based on information available to the Company's management as of the date of this current report on Form 8-K and is subject to completion by management of the Company's financial statements as of and for the quarter ended September 30, 2014. The Company's independent registered public accountants have not audited, reviewed or performed any procedures with respect to such preliminary financial data and accordingly do not express an opinion or any other form of assurance with respect thereto. These results could change as a result of further review. Complete quarterly results will be announced during the Company's third quarter financial results earnings conference call and included in the Company's Quarterly Report on Form 10-Q for the quarter ended September 30, 2014.

Pursuant to General Instruction B.2. to Form 8-K, the information set forth in this Item 2.02 shall not be deemed "filed" for purposes of Section 18 of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), or otherwise subject to the liabilities of that section, nor shall it be incorporated by reference in any filing under the Securities Act of 1933, as amended (the "Securities Act"), or the Exchange Act, except as expressly set forth by specific reference in such a filing.

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SIGNATURE

By:

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

ESPERION THERAPEUTICS, INC.