

Mail Stop 4720

January 27, 2010

David A. Van Vliet
Interim President and Interim Chief Executive Officer
K-V Pharmaceutical Company
One Corporate Woods Drive
Bridgeton, MO 63044

**Re: K-V Pharmaceutical Company
Preliminary Information Statement on Schedule 14C
Filed January 14, 2010
File No. 1-09601**

Dear Mr. Van Vliet:

We have completed our review of your preliminary information statement on Schedule 14C and have no further comments at this time.

Sincerely,

Jeffrey P. Riedler
Assistant Director

cc: Joseph E. Gilligan, Esq.
Hogan & Hartson LLP
555 13th Street NW
Washington, DC 20004