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ESPERION THERAPEUTICS INC/MI  
Form AW  
November 05, 2003

ESPERION THERAPEUTICS, INC.  
3621 South State Street  
695 KMS Place  
Ann Arbor, Michigan 48108

November 5, 2003

Securities and Exchange Commission  
Division of Corporation Finance  
450 Fifth Street NW  
Washington DC 20549

Attention: Steven Walker, Esquire

Re: Esperion Therapeutics, Inc. -- Form AW  
Withdrawal of Amendment No. 1 to Registration Statement on Form S-3  
filed on October 29, 2003 (File No. 333-106988)

Ladies and Gentlemen:

Pursuant to Rule 477, this letter requests that you withdraw the Amendment No. 1 to Registration Statement on Form S-3 (File No. 333-106988) that was filed on October 29, 2003. This registration statement was inadvertently submitted with the wrong registration statement file number. The amendment should have been filed as a pre-effective amendment to Registration Statement File No. 333-109645. We will file today Post-Effective Amendment No. 1 to Registration Statement File No. 333-109645 and will request by separate acceleration request effectiveness of that post-effective amendment.

Very truly yours,

Esperion Therapeutics, Inc.

By: /s/ Roger S. Newton, Ph.D.

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Name: Roger S. Newton, Ph.D.  
Title: President and Chief  
Executive Officer