

Mail Stop 6010

March 23, 2009

Carl A. Pelzel
President and Chief Executive Officer
Depomed, Inc.
1360 O'Brien Drive
Menlo Park, California 94025

**Re: Depomed, Inc.
Form 10-K
Filed March 12, 2008
File No. 001-13111**

Dear Mr. Pelzel:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Jeffrey P. Riedler
Assistant Director

cc: Kyle Guse
K. Amar Murugan
McDermott Will & Emery LLP
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Palo Alto, California 94304
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