



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

August 17, 2016

Via E-mail

Andrew M. Freedman  
Olshan Frome Wolosky LLP  
65 East 55<sup>th</sup> Street  
New York, NY 10022

**Re: Depomed, Inc.  
Revised Preliminary Proxy Statement filed on Schedule 14A filed by  
Starboard Value LP, et al.  
Filed on August 15, 2016  
File No. 001-13111**

Dear Mr. Freedman:

We have reviewed the above-captioned filing and have the following comments.

General

1. Please tell us what consideration have you given to including language similar to that of the last two sentences on the penultimate paragraph on page 2 on the proxy card.

Background and Past Contracts, page 7

2. It has come to our attention that company's counsel sent you an email indicating that Depomed would provide a one-time waiver to not set a new Request Record Date. Please revise your disclosure accordingly.

You may contact Jennifer López, Attorney-Adviser, at (202) 551-3792.

Sincerely,

/s/ Jennifer López

Jennifer López  
Attorney Adviser  
Office of Mergers & Acquisitions