



DIVISION OF  
CORPORATION FINANCE

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

October 11, 2016

Via E-mail

Andrew M. Freedman, Esq.  
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 October 5, 2016  
File No. 001-13111**

Dear Mr. Freedman:

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

Solicitation of Proxies; Expenses, page 33

1. We note that the entire expense of soliciting proxies is being borne by Starboard. Please state whether reimbursement will be sought from Depomed, and if so, whether the question of such reimbursement will be submitted to a vote of security holders. Also revise to state the total amount of expenditures to date, as that amount is known. Refer to Item 4(b)(4) and (5) of Schedule 14A.

You may contact me at (202) 551-3792 with any questions.

Sincerely,

/s/ Jennifer López

Jennifer López  
Attorney-Adviser  
Office of Mergers & Acquisitions