

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION**

**September 8, 2008**

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**ORDER GRANTING CONFIDENTIAL TREATMENT  
UNDER THE SECURITIES EXCHANGE ACT OF 1934**

**Depomed, Inc.  
File No. 1-13111 - CF# 21189**

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**Depomed, Inc. submitted an application under rule 24b-2 requesting confidential treatment for information it excluded from the Exhibit to a Form 10-Q filed on November 8, 2007.**

**Based on representations by Depomed, Inc. that this information qualifies as confidential commercial or financial information under the Freedom of Information Act, 5 U.S.C. 552(b)(4), the Division of Corporation Finance has determined not to publicly disclose it. Accordingly, excluded information from the following exhibits will not be released to the public for the time periods specified:**

**Exhibit 10.2                      through December 31, 2012**

**For the Commission, by the Division of Corporation Finance, pursuant to delegated authority:**

**Christian Windsor  
Special Counsel**