

*Via Facsimile and U.S. Mail*  
Mail Stop 4720

December 8, 2009

Debra P. Crawford  
Senior Vice President and Chief Financial Officer  
Santarus, Inc.  
3721 Valley Centre Drive, Suite 400  
San Diego, CA 92130

**Re: Santarus, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2008**  
**Schedule 14A filed April 24, 2009**  
**File Number: 000-50651**

Dear Ms. Crawford:

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