



DIVISION OF  
CORPORATION FINANCE

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

October 8, 2019

Erick Lucera  
Chief Financial Officer  
Valeritas Holdings, Inc.  
750 Route 202 South, Suite 600  
Bridgewater, NJ 08807

**Re: Valeritas Holdings, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2018**  
**Filed March 6, 2019**  
**File No. 001-38038**

Dear Mr. Lucera:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences