



DIVISION OF  
CORPORATION FINANCE

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

July 24, 2013

Via E-mail

Joseph Connolly, Esq.  
Hogan Lovells US LLP  
Columbia Square  
555 Thirteenth Street, NW  
Washington, DC 20004

**Re: Vivus, Inc.**  
**Definitive Additional Materials filed on July 22, 2013**  
**File No. 1-33389**

Dear Mr. Connolly:

We have reviewed your filing and have the following comment.

**Definitive Additional Materials**

1. We note that Vivus has entered into a settlement agreement with First Manhattan and has agreed to reimburse First Manhattan for its "reasonable and documented out-of-pocket expenses incurred" in connection with its proxy solicitation. In your next filing, please revise to quantify the cost or anticipated cost to the registrant. Refer to Item 4(b)(6) and Instruction 2 to Item 4 of Schedule 14A

Please contact me at (202) 551-3411 with any questions you may have.

Sincerely,

/s/ Peggy Kim

Peggy Kim  
Special Counsel  
Office of Mergers and Acquisitions