



DIVISION OF  
CORPORATION FINANCE

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

September 30, 2014

Via E-mail

Svai S. Sanford  
Chief Financial Officer  
VIVUS, Inc.  
351 E. Evelyn Avenue  
Mountain View, California 94041

**Re: VIVUS, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2013**  
**Filed February 28, 2014**  
**File No. 001-33389**

Dear Mr. Sanford:

We have limited our review to only your financial statements and related disclosures and do not intend to expand our review to other portions of your document. In our comments, we ask that you provide us information so we may better understand your disclosure.

Please respond to this letter within 10 business days by providing the requested information or by advising us when you will provide the requested response. If you do not believe a comment applies to your facts and circumstances, please tell us why in your response. Please furnish us a letter on EDGAR under the form type label CORRESP that keys your responses to our comments.

After reviewing the information provided, we may raise additional comments and/or request that you amend your filing.

Notes to Consolidated Financial Statements

Note 11. License, Commercialization and Supply Agreements, page 126

1. For each of the Menarini, Auxilium, and Sanofi agreements, please provide us the following information:
  - An analysis under the accounting literature supporting your conclusion as to whether or not your participation on the joint steering committee and your development obligations are separate units of accounting; and
  - The amount of total arrangement consideration with explanation as to how that amount was determined and computations supporting the amount allocated to each deliverable.

Item 9A. Controls and Procedures, page 154

2. Please confirm you applied the 1992 Committee of Sponsoring Organizations of the Treadway Commission Framework and not the updated framework for your assessment of internal control over financial reporting.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In responding to our comments, please provide a written statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

You may contact Vanessa Robertson, Staff Accountant, at (202) 551-3649 or Lisa Vanjoske, Assistant Chief Accountant, at (202) 551-3614 if you have any questions regarding the comments. In this regard, do not hesitate to contact me at (202) 551-3679.

Sincerely,

/s/ Jim B. Rosenberg

Jim B. Rosenberg  
Senior Assistant Chief Accountant