



DIVISION OF  
CORPORATION FINANCE

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

September 25, 2018

Mark K. Oki  
Chief Financial Officer and Chief Accounting Officer  
Vivus, Inc.  
900 E. Hamilton Avenue, Suite 550  
Campbell, CA 95008

**Re: Vivus, Inc.**  
**Registration Statement on Form S-3**  
**Filed September 14, 2018**  
**File No. 333-227353**

Dear Mr. Oki:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Christine Westbrook at 202-551-5019 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Healthcare & Insurance

cc: Jon Layman, Esq.