



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