
**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

**FORM 8-K
CURRENT REPORT**

**Pursuant to section 13 or 15(d) of
the Securities Exchange Act of 1934**

Date of report (date of earliest event reported): **July 8, 2002**

VIVUS, INC

(EXACT NAME OF REGISTRANT AS SPECIFIED IN ITS CHARTER)

COMMISSION FILE NUMBER: 0-23490

DELAWARE
(STATE OR OTHER JURISDICTION OF
INCORPORATION OR ORGANIZATION)

94-3136179
(I.R.S. EMPLOYER
IDENTIFICATION NO.)

**1172 CASTRO STREET
MOUNTAIN VIEW, CA**
(ADDRESS OF PRINCIPAL EXECUTIVE OFFICES)

94040
(ZIP CODE)

(650) 934-5200
(REGISTRANT'S TELEPHONE NUMBER, INCLUDING AREA CODE)

N/A
(FORMER NAME, FORMER ADDRESS AND FORMER FISCAL YEAR, IF CHANGED SINCE LAST REPORT)

Item 4. Changes in Registrant's Certifying Accountant.

On July 8, 2002, VIVUS, Inc. ("VIVUS" or the "Company") dismissed its independent auditor, Arthur Andersen LLP ("Arthur Anderson"), and engaged KPMG, LLP ("KPMG") as its new independent auditor for its current fiscal year ending December 31, 2002. The Audit Committee of VIVUS' Board of Directors recommended the dismissal of Arthur Andersen and engagement of KPMG, and VIVUS' Board of Directors approved these actions.

KPMG's acceptance of the engagement is dependent upon the completion of standard client evaluation procedures.

During the fiscal years ended December 31, 2001 and 2000 and the subsequent interim period through the date hereof, there were: (i) no disagreements between VIVUS and Arthur Andersen on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure which, if not resolved to Arthur Andersen's satisfaction, would have caused them to make reference to the subject matter of the disagreement in connection with their report on the Company's consolidated financial statements for such years; and (ii) no reportable events as defined in Item 304 (a) (1) (v) of Regulation S-K.

The audit reports of Arthur Andersen on the consolidated financial statements of VIVUS as of and for the fiscal years ended December 31, 2000 and 2001 did not contain any adverse opinion or disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope, or accounting principles. A letter from Arthur Andersen is attached hereto as Exhibit 16.1, indicating its concurrence with the disclosures in this and the preceding paragraph.

During the two most recent fiscal years of the Company ended December 31, 2001, and the subsequent interim period through July 8, 2002, VIVUS did not consult with KPMG regarding any of the matters or events set forth in Item 304(a)(2)(i) and (ii) of Regulation S-K.

Item 7. Financial Statements, Pro Forma Financial Information and Exhibits.

(c) Exhibits

Exhibit Number	Description
16.1	Letter from VIVUS, Inc. to Arthur Andersen LLP dated July 8, 2002.
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SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

Date: July 10, 2002

VIVUS, INC.

/s/ RICHARD WALLISER

Richard Walliser
Vice President and Chief Financial Officer

/s/ LELAND F. WILSON

Leland F. Wilson
President and Chief Executive Officer

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VIVUS, INC.
INDEX TO EXHIBITS

<u>Exhibit</u>	<u>Description</u>
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[VIVUS LETTERHEAD]

July 8, 2002

Arthur Andersen LLP
101 2nd St., Suite 1100
San Francisco, CA 94105
Attn: Richard J. Blumenfeld

Gentlemen:

This is to inform you that VIVUS, Inc. will no longer require the services of Arthur Andersen, LLP. Our decision is based upon thorough consideration given to our current and future business needs.

Please also send a letter to the Securities and Exchange Commission with a copy to VIVUS, Inc. regarding the disclosure in Item 4 of Form 8-K relating to the change of independent accountants, a copy of which is attached for your review.

Sincerely,

VIVUS, Inc.

/s/ RICHARD WALLISER

Richard Walliser
Vice President and Chief Financial Officer