

Via Facsimile and U.S. Mail
Mail Stop 4720

March 16, 2010

Timothy E. Morris
Vice President, Finance and Chief Financial Officer
Vivus, Inc.
1172 Castro Street
Mountain View, CA 94040-2552

Re: Vivus, Inc.
Form 10-K for the Year Ended December 31, 2008
Definitive Proxy Statement filed April 30, 2009
File No. 001-33389

Dear Mr. Morris:

We have completed our review of your above-referenced filings and have no further comments at this time.

Sincerely,

Jeffrey Riedler
Assistant Director