

Mail Stop 6010

March 23, 2009

Carl A. Pelzel  
President and Chief Executive Officer  
Depomed, Inc.  
1360 O'Brien Drive  
Menlo Park, California 94025

**Re: Depomed, Inc.  
Form 10-K  
Filed March 12, 2008  
File No. 001-13111**

Dear Mr. Pelzel:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Jeffrey P. Riedler  
Assistant Director

cc: Kyle Guse  
K. Amar Murugan  
McDermott Will & Emery LLP  
3150 Porter Drive  
Palo Alto, California 94304  
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