

Mail Stop 4720

November 4, 2009

Gerald J. Pappert, Esq.  
Executive Vice President, General Counsel & Secretary  
Cephalon, Inc.  
41 Moores Road  
Frazer, PA 19355

**Re: Cephalon, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2008**  
**Filed February 23, 2009**  
**File Number: 000-19119**

Dear Mr. Pappert:

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: Pran Jha, Esq.  
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One South Dearborn  
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