



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

September 22, 2010

Mr. Wilco Groenhuisen  
Executive Vice President and Chief Financial Officer  
Cephalon, Inc.  
41 Moores Road  
P.O. Box 4011  
Frazer, Pennsylvania 19355

**Re: Cephalon, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2009**  
**Filed February 12, 2010**  
**Form 10-Q for Fiscal Quarter Ended June 30, 2010**  
**Filed July 28, 2010**  
**File No. 000-19119**

Dear Mr. Groenhuisen:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Gus Rodriguez  
Accounting Branch Chief