



DIVISION OF  
CORPORATION FINANCE

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

February 11, 2019

Dan Peisert  
Senior Vice President and Chief Financial Officer  
Assertio Therapeutics, Inc  
100 South Saunders Road, Suite 300  
Lake Forest, IL 60045

**Re: Assertio Therapeutics, Inc**  
**Form 10-K for the fiscal year ended December 31, 2017**  
**Filed March 1, 2018**  
**File No. 001-13111**

Dear Mr. Peisert:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Healthcare & Insurance