Mail Stop 4720

November 17, 2009

Don M. Bailey President and Chief Executive Officer Questcor Pharmaceuticals, Inc. 3260 Whipple Road Union City, California 94587

Re: Questcor Pharmaceuticals, Inc. Form 10-K for the year ended 12/31/2008 Filed March 16, 2009 File No. 001-14758

Dear Mr. Bailey:

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