



[QUESTCOR LETTERHEAD]

July 15, 2005

Mr. Jim B. Rosenberg  
Senior Assistant Chief Accountant  
United States Securities and Exchange Commission  
Division of Corporation Finance  
Mail Stop 6010  
450 Fifth Street, N.W.  
Washington, D.C. 20548

Re: Questcor Pharmaceuticals, Inc.  
Form 10-K for the fiscal year ended December 31, 2004  
File No. 1-14758

Dear Mr. Rosenberg:

We are in receipt of the comments related to your review of our June 15, 2005 response regarding the above referenced filing. In order to fully respond to your comments, we request an additional 15 business days to prepare our response. We will provide our letter response, including additional information or proposed amendments to the 10-K as applicable, on or prior to August 5, 2005.

Thank you for your cooperation. If you have questions or wish additional information, please contact me at 510-400-0728.

Sincerely,

/s/ BARBARA J. MCKEE

Barbara J. McKee  
Director of Finance and  
Principal Accounting Officer