

*Via Facsimile and U.S. Mail*

August 20, 2010

Richard D. Peterson  
Executive Vice President, Chief Financial Officer and Treasurer  
Medicis Pharmaceutical Corporation  
7720 N. Dobson Road  
Scottsdale, AZ 85256-2740

**Re: Medicis Pharmaceutical Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2008**  
**Filed March 12, 2009**  
**File Number: 001-14471**

Dear Mr. Peterson:

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

Sincerely,

Jeffrey P. Riedler  
Assistant Director