



DIVISION OF  
CORPORATION FINANCE

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

February 23, 2011

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

**Re: Medicis Pharmaceutical Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2009**  
**Filed March 1, 2010**  
**Form 10-Q for the Nine Months Ended September 30, 2010**  
**Filed November 9, 2010**  
**File No. 001-14471**

Dear Mr. Peterson:

We have completed our review of your filings and have no further comments at this time.

Sincerely,

Joel Parker  
Accounting Branch Chief