

Via Facsimile and U.S. Mail  
Mail Stop 6010

November 15, 2006

Mr. Richard C. Christopher  
Vice President, Finance, and Chief Financial Officer  
Dusa Pharmaceuticals, Inc.  
25 Upton Drive  
Wilmington, MA 01887

**Re: Dusa Pharmaceuticals, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2005**  
**File No. 001-31533**

Dear Mr. Christopher:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Joseph J. Roesler  
Accounting Branch Chief