



DIVISION OF  
CORPORATION FINANCE

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

December 8, 2010

Mr. Robert F. Doman  
President and Chief Executive Officer  
Dusa Pharmaceuticals, Inc.  
25 Upton Drive  
Wilmington, MA 01887

**Re: Dusa Pharmaceuticals, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2009**  
**Filed March 4, 2010**  
**Form 10-K/A for the Fiscal Year Ended December 31, 2009**  
**Filed April 27, 2010**  
**File No. 001-31533**

Dear Mr. Doman:

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

Sincerely,

Jeffrey P. Riedler  
Assistant Director