

Mail Stop 4720

November 17, 2009

Don M. Bailey
President and Chief Executive Officer
Questcor Pharmaceuticals, Inc.
3260 Whipple Road
Union City, California 94587

**Re: Questcor Pharmaceuticals, Inc.
Form 10-K for the year ended 12/31/2008
Filed March 16, 2009
File No. 001-14758**

Dear Mr. Bailey:

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

Sincerely,

Jeffrey P. Riedler
Assistant Director