

Via Facsimile and U.S. Mail  
Mail Stop 6010

November 30, 2006

Mr. George Stuart  
Vice President, Finance and Chief Financial Officer  
Questcor Pharmaceuticals, Inc.  
3260 Whipple Road  
Union City, CA 94587-1217

**Re: Questcor Pharmaceuticals, Inc.  
Form 10-K for the fiscal year ended December 31, 2005  
File No. 001-14758**

Dear Mr. Stuart:

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

Sincerely,

Kevin Woody  
Branch Chief