

QUESTCOR PHARMACEUTICALS, INC.  
1300 NORTH KELLOGG DRIVE, SUITE D  
ANAHEIM, CALIFORNIA 92807

September 27, 2011

**VIA EDGAR CORRESPONDENCE**

Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549  
Attention: Jim B. Rosenberg, Senior Assistant Chief Accountant

**Re: Questcor Pharmaceuticals, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2010**  
**Filed February 23, 2011**  
**Form 10-Q for the Quarterly Period Ended June 30, 2011**  
**Filed July 29, 2011**  
**File No. 001-14758**  
**Extension of response period to Securities and Exchange Commission Staff comments made by letter dated September 14, 2011**

Ladies and Gentlemen:

Questcor Pharmaceuticals, Inc. (the "Company") is in receipt of the SEC Staff comments made by letter dated September 14, 2011 (the "Comment Letter"), relating to the Company's Form 10-K for the fiscal year ended December 31, 2010, as filed on February 23, 2011, and Form 10-Q for the quarterly period ended June 30, 2011, as filed on July 29, 2011. The Comment Letter requests that the Company provide responses to the SEC Staff comments contained therein "within ten business days [of receipt of the Comment Letter]" or that the Company advise the Staff when it will provide the requested response. The Company hereby notifies the SEC Staff that the Company intends to provide its responses to the SEC Staff comments contained in the Comment Letter on or before October 12, 2011.

If you have any questions regarding the above, please contact me by telephone at (714) 786-4220.

Sincerely,

/s/ Michael H. Mulroy

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Michael H. Mulroy

Chief Financial Officer and General Counsel