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

FORM 8-K

CURRENT REPORT

**Pursuant to Section 13 or 15(d) of the
Securities Exchange Act of 1934**

Date of Report (Date of earliest event reported): March 4, 2011

QUESTCOR PHARMACEUTICALS, INC.

(Exact Name of Registrant as Specified in Charter)

California
(State or Other Jurisdiction
of Incorporation)

001-14758
(Commission
File Number)

33-0476164
(I.R.S. Employer
Identification No.)

1300 Kellogg Drive, Suite D, Anaheim, California
(Address of Principal Executive Offices)

92807
(Zip Code)

Registrant's telephone number, including area code: (714) 786-4200

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
 - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
 - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
 - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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Item 4.01 Changes in Registrant’s Certifying Accountant.

(a) Prior Independent Registered Public Accounting Firm

On March 4, 2011, the Audit Committee of the Board of Directors of Questcor Pharmaceuticals, Inc. (the “Company”) approved the dismissal of Odenberg Ullakko Muranishi & Co. LLP (“OUM”) as the Company’s independent registered public accounting firm.

OUM’s audit reports on the Company’s consolidated financial statements as of and for each of the two fiscal years ended December 31, 2010 and 2009 did not contain an adverse opinion or a disclaimer of opinion, and were not qualified or modified as to uncertainty, audit scope or accounting principles. Also, the audit reports of OUM on the effectiveness of the Company’s internal control over financial reporting as of and for each of the two fiscal years ended December 31, 2010 and 2009 did not contain an adverse opinion or disclaimer of opinion, and were not qualified or modified as to uncertainty, audit scope or accounting principles.

There were no reportable events under Item 304(a)(1)(v) of Regulation S-K during the Company’s two most recent fiscal years and the subsequent interim period through March 4, 2011, the date of the dismissal of OUM. Also, during those periods, there were no disagreements (as defined in Item 304(a)(1)(iv) of Regulation S-K and the related instructions to Item 304 of Regulation S-K) with OUM on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which disagreements, if not resolved to the satisfaction of OUM, would have caused OUM to make reference to the subject matter of the disagreements in connection with its reports.

The Company provided OUM with a copy of the disclosures it is making in this Current Report on Form 8-K (the “Report”) prior to the time the Report was filed with the Securities and Exchange Commission (the “SEC”). The Company has requested that OUM furnish a letter addressed to the SEC stating whether it agrees with the statements made herein. A copy of OUM’s letter dated March 7, 2011 is attached as Exhibit 16.1 hereto.

(b) New Independent Registered Public Accounting Firm

Also on March 4, 2011, the Audit Committee of the Board of Directors of the Company engaged the services of BDO USA, LLP (“BDO”) as the Company’s new independent registered public accounting firm. During the Company’s two most recent fiscal years and the subsequent interim period through March 4, 2011, neither the Company nor anyone on its behalf consulted with BDO with respect to (a) the application of accounting principles to a specified transaction, either completed or proposed, or the type of audit opinion that might be rendered on the Company’s consolidated financial statements, and neither a written report was provided to the Company nor oral advice was provided that BDO concluded was an important factor considered by the Company in reaching a decision as to the accounting, auditing or financial reporting issue; or (b) any matter that was either the subject of a disagreement (as defined in Item 304(a)(1)(iv) of Regulation S-K and the related instructions to Item 304 of Regulation S-K), or a reportable event (as defined in Item 304(a)(1)(v) of Regulation S-K).

The Company issued a press release on March 4, 2011 announcing the information contained in this Current Report on Form 8-K, which is filed as Exhibit 99.1 hereto and incorporated by reference herein.

Item 9.01. Financial Statements and Exhibits.

(d) Exhibits.

<i>Exhibit Number</i>	<i>Description</i>
16.1	Letter from Odenberg Ullakko Muranishi & Co. LLP to the Securities and Exchange Commission, dated March 7, 2011.
99.1	Questcor Pharmaceuticals, Inc. press release dated March 4, 2011.

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Date: March 7, 2011

QUESTCOR PHARMACEUTICALS, INC.

By: /s/ Michael H. Mulroy

Michael H. Mulroy, Senior Vice President, Chief Financial Officer and
General Counsel

EXHIBIT INDEX

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March 7, 2011

Securities and Exchange Commission
100 F Street, N.E.
Washington, DC 20549

Ladies and Gentlemen:

We have read Item 4.01(a) of Form 8-K dated March 4, 2011, of Questcor Pharmaceuticals, Inc., attached, and are in agreement with the statements made with respect to information provided regarding Odenberg, Ullakko, Muranishi & Co. LLP. We have no basis to agree or disagree with other statements of the registrant contained therein.

/s/ Odenberg, Ullakko, Muranishi & Co. LLP



Questcor Pharmaceuticals Selects BDO USA as its Auditor

ANAHEIM, CA – March 4, 2011 — Questcor Pharmaceuticals, Inc. (NASDAQ: QCOR) has completed a formal selection process and appointed BDO USA, LLP (“BDO”) as its independent, registered public accounting firm for the auditing of Questcor’s consolidated financial statements. Questcor has selected BDO to replace Odenberg Ullakko Muranishi & Co. LLP (“OUM”) as its independent registered public accounting firm.

“As we continue our strategy to grow through increased sales of Acthar, we believe that BDO will provide Questcor and its stakeholders with the highest levels of assurance services for our financial accounting, reporting and compliance requirements,” said Don M. Bailey, President and CEO of Questcor. “We appreciate the efforts and professionalism of the team at Odenberg Ullakko Muranishi & Co. during the past 6 years.”

During the period in which OUM was engaged with Questcor, there were no disagreements between OUM and Questcor on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure. If there had been such disagreements, OUM would have been compelled to disclose the nature of the disagreements with its reports. The reports of OUM on the consolidated financial statements of the Company did not contain any adverse opinion or disclaimer of opinion. These reports have not been qualified or modified as to uncertainty, audit scope or accounting principles.

About Questcor

Questcor Pharmaceuticals, Inc. is a biopharmaceutical company whose primary product helps patients with serious, difficult-to-treat medical conditions. Questcor’s primary product is H.P. Acthar® Gel (repository corticotropin injection), an injectable drug that is approved by the FDA for the treatment of 19 indications. Of these 19 indications, Questcor currently generates substantially all of its net sales from two indications: the treatment of acute exacerbations of multiple sclerosis in adults and the treatment of infantile spasms in children under two years of age. Questcor is also implementing plans to commercialize Acthar for use in treating nephrotic syndrome, another on-label indication. Specifically with respect to nephrotic syndrome, the FDA has approved Acthar to “induce a diuresis or a remission of proteinuria in the nephrotic syndrome without uremia of the idiopathic type or that due to lupus erythematosus.” Questcor also markets Doral^(R) (quazepam), which is indicated for the treatment of insomnia characterized by difficulty in falling asleep, frequent nocturnal awakenings, and/or early morning awakenings. For more information, please visit www.questcor.com.

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