

Via Facsimile and U.S. Mail
Mail Stop 6010

October 9, 2007

Mark A. Prygocki, Sr.
Executive Vice President, Chief Financial Officer
and Treasurer
Medicis Pharmaceutical Corporation
8125 North Hayden Road
Scottsdale, AZ 85258-2463

**Re: Medicis Pharmaceutical Corporation
Form 10-K for Fiscal Year Ended December 31, 2006
Filed March 1, 2007
File No. 001-14471**

Dear Mr. Prygocki:

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

Sincerely,

Jim B. Rosenberg
Senior Assistant Chief
Accountant