Via Facsimile and U.S. Mail Mail Stop 6010

October 24, 2008

Mr. Richard D. Peterson Executive Vice President, Chief Financial Officer and Treasurer Medicis Pharmaceutical Corporation 7720 North Dobson Road Scottsdale, Arizona 85256

Re: Medicis Pharmaceutical Corporation

Item 4.02 Form 8-K Filed September 24, 2008 File No. 001-14471

Dear Mr. Peterson:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Tabatha Akins Staff Accountant