

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
March 9, 2011**

**ORDER GRANTING CONFIDENTIAL TREATMENT  
UNDER THE SECURITIES EXCHANGE ACT OF 1934**

**Medicis Pharmaceutical Corporation**

**File No. 001-14471 - CF# 26423**

---

Medicis Pharmaceutical Corporation submitted an application under Rule 24b-2 requesting confidential treatment for information it excluded from the Exhibits to a Form 10-K filed on March 1, 2011.

Based on representations by Medicis Pharmaceutical Corporation that this information qualifies as confidential commercial or financial information under the Freedom of Information Act, 5 U.S.C. 552(b)(4), the Division of Corporation Finance has determined not to publicly disclose it. Accordingly, excluded information from the following exhibit(s) will not be released to the public for the time period(s) specified:

|               |                          |
|---------------|--------------------------|
| Exhibit 10.36 | through January 27, 2021 |
| Exhibit 10.73 | through January 21, 2021 |

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority:

Michael Seaman  
Special Counsel