**WHAT WE CLAIM IS:**

1. A method to prepare a formulation comprising at least one keratolytic agent and dimethyl isosorbide efficacious in chemical peeling comprising:

1)defining the grade of chemical peeling to be obtained: superficial, average or deep peeling;

2)selecting one or more keratolytic agent having the pKa in the range suitable for said chemical peeling;

3)preparing an aqueous/organic solution of said keratolytic agent, alone or as a mixture of two or more keratolytic agents, and dimethyl isosorbide in water, wherein said keratolytic agent and said dimethyl isosorbide are each present in a concentration able to give rise to a specific conductivity of said solution comprised in the range from 0.005 to 250 mS sec-1;

wherein said chemical peeling to be obtained is at superficial levels of the skin structure, said specific conductivity varies in the range 0.005-40 mS sec-1 and said pKa vary in the range 2.0-3.0;

wherein said chemical peeling to be obtained is at average levels of the skin structure, said specific conductivity varies in the range 1.6-6 mS sec-1 and said pKa vary equal or above 3;

wherein said chemical peeling to be obtained is at deep levels of the skin structure, said specific conductivity varies in the range 40-250 mS sec-1 and said pKa vary in the range 0.5-2.0.

2. A method according to claim 1, wherein said water used in step 3) is highly deionised water, preferably it is Milli Q Millipore grade water.

3. A method according to claim 1, wherein additionally dimethyl sulphone is added to the solution in said step 3).
4. A method according to any of the claims from 1 to 3, wherein said specific conductivity evaluation is performed in a thermostated cells, at a T of about 25°C.
5. A chemical peeling composition, comprising at least one keratolytic agent and dimethyl isosorbide, prepared by the method according to one of the claims from 1 to 4, having a specific conductivity comprised in the range from 0.005 to 250 mS sec-1
6. A chemical peeling composition, comprising at least one keratolytic agent and dimethyl isosorbide, wherein said keratolytic agent, alone or as a mixture of two or more keratolytic agents, and said dimethyl isosorbide are contained in a weight ratio comprised of between 1 : 4 and 4 : 1.
7. The composition according to claim 6, wherein said keratolytic agent, alone or as a mixture of two or more keratolytic agents, and said dimethyl isosorbide are each contained in a quantity of between 1% and 99% by weight.
8. The composition according to claim 7, wherein said keratolytic agent, alone or as a mixture of two or more keratolytic agents, and said dimethyl isosorbide are each contained in a quantity comprised of between 5% and 40%.
9. A chemical peeling composition, comprising at least one keratolytic agent and dimethyl isosorbide, wherein said formulation has a specific conductivity in the range from 0.005 to 40 mS sec-1 and a pKa in the range 2.0-3.0.

10. A chemical peeling composition, comprising at least one keratolytic agent and dimethyl isosorbide, wherein said formulation has a specific conductivity in the range from 1.6 to 6 mS sec-1 and a pKa vary equal or above 3.

11. A chemical peeling composition, comprising at least one keratolytic agent and dimethyl isosorbide, wherein said formulation has a specific conductivity in the range from 40 to 250 mS sec-1 and a pKa in the range 0.5-2.0.

12. The composition according to anyone of the claims from 5 to 11, wherein said at least one keratolytic agent is selected from saturated and unsaturated monocarboxylic acids, saturated and unsaturated bicarboxylic acids, tricarboxylic acids, alpha hydroxyacids and beta hydroxyacids of monocarboxylic acids, alpha hydroxyacids and beta hydroxyacids of bicarboxylic acids, alpha hydroxyacids and beta hydroxyacids of tricarboxylic acids, ketoacids, alpha ketoacids, beta ketoacids, polycarboxylic acids, polyhydroxy monocarboxylic acids, polyhydroxy bicarboxylic acids, polyhydroxy tricarboxylic acids, salts, esters, possible cis or trans forms, racemic mixtures and/or relative dextrorotatory or levorotatory forms thereof. The composition according to claim 5, wherein said at least one keratolytic agent is selected from glycolic acid, tartaric acid, salicylic acid, citric acid, lactic acid, pyruvic acid, gluconic acid, glucuronic acid, malic acid, oxalic acid, malonic acid, succinic acid, acetic acid, phenol, resorcine, retinoic acid, adapalene, trichloroacetic acid, 5-fluoro uracil, azelaic acid.

13. The composition according to anyone of the claims from 5 to 11, further comprising cosmetically or pharmaceutically acceptable solvents and/or cosmetically or pharmaceutically acceptable excipients.

14. The composition according to claim 13, wherein said solvents are selected from water, alcohols or glycols and said excipients are selected from emulsifiers, antioxidants, lipid excipients, sequestrants, preservatives.

15. The composition according to anyone of the claims from 5 to 14, said composition further comprising dimethyl sulphone.

16. The composition according to claim 15, wherein said dimethyl sulphone is contained in a quantity comprised of between 2% and 70% by weight with respect to the keratolytic agent.

17. The composition according to claim 15, wherein said dimethyl sulphone is contained in a quantity comprised of between 10% and 65% by weight with respect to the keratolytic agent.

18. A composition for chemical peeling, comprising trichloroacetic acid and dimethyl isosorbide in a weight ratio between 1:4 and 4:1.

19. A composition according to claim 18, further comprising dimethyl sulphone.

20. Use of the composition according to claim 9 in chemical peeling at superficial levels of the skin structure.

21. Use of the composition according to claim 10 in chemical peeling at average levels of the skin structure.

22. Use of the composition according to claim 11 in chemical peeling at deep levels of the skin structure.

**WHAT WE CLAIM IS:**

1. A method to prepare a formulation comprising at least one keratolytic agent and dimethyl isosorbide efficacious in chemical peeling comprising:

1)defining the grade of chemical peeling to be obtained: superficial, average or deep peeling;

2)selecting one or more keratolytic agent having the pKa in the range suitable for said chemical peeling;

3)preparing an aqueous/organic solution of said keratolytic agent, alone or as a mixture of two or more keratolytic agents, and dimethyl isosorbide in water, wherein said keratolytic agent and said dimethyl isosorbide are each present in a concentration able to give rise to a specific conductivity of said solution comprised in the range from 0.005 to 250 mS sec-1;

wherein said chemical peeling to be obtained is at superficial levels of the skin structure, said specific conductivity varies in the range 0.005-40 mS sec-1 and said pKa vary in the range 2.0-3.0;

wherein said chemical peeling to be obtained is at average levels of the skin structure, said specific conductivity varies in the range 1.6-6 mS sec-1 and said pKa vary equal or above 3;

wherein said chemical peeling to be obtained is at deep levels of the skin structure, said specific conductivity varies in the range 40-250 mS sec-1 and said pKa vary in the range 0.5-2.0.

2. A method according to claim 1, wherein said water used in step 3) is highly deionised water, preferably it is ultrapure water.

3. A method according to claim 1, wherein additionally dimethyl sulphone is added to the solution in said step 3).
4. A method according to any of the claims from 1 to 3, wherein said specific conductivity evaluation is performed in a thermostated cells, at a T of about 25°C.
5. A chemical peeling composition, comprising at least one keratolytic agent and dimethyl isosorbide, prepared by the method according to one of the claims from 1 to 3, having a specific conductivity comprised in the range from 0.005 to 250 mS sec-1
6. A chemical peeling composition, comprising at least one keratolytic agent and dimethyl isosorbide, wherein said formulation has a specific conductivity in the range from 0.005 to 40 mS sec-1 and a pKa in the range 2.0-3.0.
7. A chemical peeling composition, comprising at least one keratolytic agent and dimethyl isosorbide, wherein said formulation has a specific conductivity in the range from 1.6 to 6 mS sec-1 and a pKa vary equal or above 3.
8. A chemical peeling composition, comprising at least one keratolytic agent and dimethyl isosorbide, wherein said formulation has a specific conductivity in the range from 40 to 250 mS sec-1 and a pKa in the range 0.5-2.0.
9. The composition according to anyone of the claims from 5 to 8, wherein said at least one keratolytic agent is selected from saturated and unsaturated monocarboxylic acids, saturated and unsaturated bicarboxylic acids, tricarboxylic acids, alpha hydroxyacids and beta hydroxyacids of monocarboxylic acids, alpha hydroxyacids and beta hydroxyacids of bicarboxylic

acids, alpha hydroxyacids and beta hydroxyacids of tricarboxylic acids, ketoacids, alpha ketoacids, beta ketoacids, polycarboxylic acids, polyhydroxy monocarboxylic acids, polyhydroxy bicarboxylic acids, polyhydroxy tricarboxylic acids, salts, esters, possible cis or trans forms, racemic mixtures and/or relative dextrorotatory or levorotatory forms thereof.

10. The composition according to anyone of the claims from 5 to 8, wherein said at least one keratolytic agent is selected from glycolic acid, tartaric acid, salicylic acid, citric acid, lactic acid, pyruvic acid, gluconic acid, glucuronic acid, malic acid, oxalic acid, malonic acid, succinic acid, acetic acid, phenol, resorcine, retinoic acid, adapalene, trichloroacetic acid, 5-fluoro uracil, azelaic acid.

11. The composition according to anyone of the claims from 5 to 8, further comprising cosmetically or pharmaceutically acceptable solvents and/or cosmetically or pharmaceutically acceptable excipients.

12. The composition according to claim 11, wherein said solvents are selected from water, alcohols or glycols and said excipients are selected from emulsifiers, antioxidants, lipid excipients, sequestrants, preservatives.

13. The composition according to anyone of the claims from 5 to 12, said composition further comprising dimethyl sulphone.

14. The composition according to claim 13, wherein said dimethyl sulphone is contained in a quantity comprised of between 2% and 70% by weight with respect to the keratolytic agent.

15. The composition according to claim 13, wherein said dimethyl sulphone is contained in a quantity comprised of between 10% and 65% by weight with respect to the keratolytic agent.

16. Use of the composition according to claim 6 in chemical peeling at superficial levels of the skin structure.

17. Use of the composition according to claim 7 in chemical peeling at average levels of the skin structure.

18. Use of the composition according to claim 8 in chemical peeling at deep levels of the skin structure.