

**Mail Stop 6010**  
Via Facsimile and U.S. Mail

June 1, 2007

Fredric N. Eshelman, Pharm. D.  
Chief Executive Officer  
Pharmaceutical Product Development, Inc.  
3151 South Seventeenth Street  
Wilmington, North Carolina 28412

**Re:   Pharmaceutical Product Development, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2006**  
**Filed on February 27, 2007**  
**File No. 000-27570**

Dear Dr. Eshelman:

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