

Via Facsimile and U.S. Mail  
Mail Stop 6010

May 7, 2008

Mr. B. Judd Hartman  
General Counsel and Secretary  
Pharmaceutical Product Development, Inc.  
929 North Front Street  
Wilmington, North Carolina 28401

**Re:    Pharmaceutical Product Development, Inc.  
      Form 10-K for the Year Ended December 31, 2007  
      Filed February 26, 2008  
      File No. 000-27570**

Dear Mr. Hartman:

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

Sincerely,

Jeffrey Riedler,  
Assistant Director