



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

November 1, 2007

Room 7010

Peter Limeri  
Chief Financial Officer and Treasurer  
PRG-Schultz International, Inc.  
600 Galleria Parkway, Suite 100  
Atlanta, Georgia 30339

**Re: PRG-Schultz International, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2006**  
**Form 10-Q for the Fiscal Quarter Ended March 31, 2007**  
**File No. 000-28000**

Dear Mr. Limeri:

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

Sincerely,

Terence O'Brien  
Branch Chief