

October 23, 2006

Mail Stop 4561

VIA U.S. MAIL AND FAX (201) 258-8430

Mr. Jeff Smith  
Vice President and Chief Financial Officer  
PDI, Inc.  
Saddle River Executive Center  
1 Route 17 South  
Saddle River, NJ 07458

Re: **PDI, Inc.**  
**Form 10-K for the year ended December 31, 2005**  
**Filed March 17, 2006**  
**Response letter dated September 15, 2006 and October 12, 2006**  
**File No. 0-24249**

Dear Mr. Smith:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Linda van Doorn  
Senior Assistant Chief Accountant