Jeffrey E. Smith Chief Executive Officer PDI, Inc. Saddle River Executive Centre 1 Route 17 South Saddle River, NJ 07458

Re: PDI, Inc.

Form 10-K For the Fiscal Year Ended December 31, 2007 Filed March 13, 2008

Forms 10-Q For the Quarterly Periods Ended March 31 and June 30, 2008 Filed May 9, 2008 and August 7, 2008

Definitive Proxy Statement on Schedule DEF14A Filed April 28, 2008

Form 8-K Filed June 26, 2008 File No. 333-46321

Dear Mr. Smith:

We have completed our review of the above referenced filings and have no further comments at this time on the specific issues raised.

Sincerely,

Stephen G. Krikorian Accounting Branch Chief