

Via Facsimile and U.S. Mail
Mail Stop 6010

November 20, 2007

Jeffrey P. McMullen
President and Chief Executive Officer
PharmaNet Development Group, Inc.
504 Carnegie Center
Princeton, NJ 08540

Re: PharmaNet Development Group, Inc.
Form 10-K for Fiscal Year Ended December 31, 2006
Filed March 22, 2007
File No. 001-16119

Dear Mr. McMullen:

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

Sincerely,

Jim Atkinson
Accounting Branch Chief