

Mail Stop 6010

July 25, 2008

Mr. Steven Bell
Executive Vice President of Finance and Chief Financial Officer
ReSearch Pharmaceutical Services, Inc.
520 Virginia Drive
Fort Washington, PA 19034

**Re: ReSearch Pharmaceutical Services, Inc.
Revised Preliminary Proxy Statement on Schedule 14A
Filed July 22, 2008
File No. 000-52981**

Dear Mr. Bell:

We have completed our review of your proxy statement and have no further comments at this time. Please contact Sonia Barros at (202) 551-3655 with any questions.

Sincerely,

Jeffrey Riedler
Assistant Director