

Via Facsimile and U.S. Mail
Mail Stop 6010

August 3, 2007

Mr. Mark McDade
Chief Executive Officer and Director
PDL BioPharma, Inc.
34801 Campus Drive
Fremont, CA 94555

**Re: PDL BioPharma, Inc.
Form 10-K for Fiscal Year Ended December 31, 2006
File No. 0-19756**

Dear Mr. McDade:

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

Sincerely,

Jim B. Rosenberg
Senior Assistant Chief
Accountant