

Via Facsimile and U.S. Mail
Mail Stop 6010

March 2, 2009

Faheem Hasnain
President and Chief Executive Officer
1400 Seaport Boulevard
Redwood City, CA 94063

Re: PDL BioPharma, Inc.
Form 10-K for the Year Ended December 31, 2007
Filed March 13, 2008
File No. 000-19756

Dear Mr. Hasnain:

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

Sincerely,

Jeff Riedler
Assistant Director