

Mail Stop 4561

January 31, 2007

Mr. John R. Emery
Chief Financial Officer,
inVentiv Health, Inc.
200 Cottontail Lane
Vantage Court North
Somerset, NJ 08873

**Re: inVentiv Health, Inc.
Form 10-K for the year ended December 31, 2005
Filed March 16, 2006
File No. 000-30318**

Dear Mr. Emery:

We have reviewed your response letter dated January 16, 2007 and have the following additional comments. Please be as detailed as necessary in your responses. In our comments, we ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

General

1. In your next response please provide us with the acknowledgements that are requested at the end of our letter.

Form 10-Q for the quarter ended September 30, 2006

Note 13 – Commitments and Contingencies

2. In Note 9, you disclose that you adjusted goodwill in an amount of \$5 million to reduce a \$7.5 million liability of inChord that was recorded prior to the acquisition related to a special bonus arrangement. You also disclose in Note 13 that, based on performance thresholds, you may be required to record an additional \$7.5 million as a liability. Please tell us how you intend to account for the additional \$7.5 million, if the performance thresholds are met. Please also tell us the accounting guidance that you relied upon to determine the appropriate accounting treatment.

Please respond to these comments within 10 business days or tell us when you will provide us with a response. Please understand that we may have additional comments after reviewing your responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filings; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filings or in response to our comments on your filing.

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You may contact Jessica Barberich at (202) 551-3782 or me at (202) 551-3486 if you have questions regarding comments on the financial statements and related matters.

Sincerely,

Daniel Gordon
Branch Chief