

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