

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
July 13, 2009**

**ORDER GRANTING CONFIDENTIAL TREATMENT  
UNDER THE SECURITIES EXCHANGE ACT OF 1934**

**PDL BioPharma, Inc.**

**File No. 000-19756- CF#22660**

---

PDL BioPharma, Inc. submitted an application under Rule 24b-2 requesting confidential treatment for information it excluded from the Exhibits to a Form 10-Q filed on May 12, 2008.

Based on representations by PDL BioPharma, Inc. that this information qualifies as confidential commercial or financial information under the Freedom of Information Act, 5 U.S.C. 552(b)(4), the Division of Corporation Finance has determined not to publicly disclose it. Accordingly, excluded information from the following exhibits will not be released to the public for the time periods specified:

Exhibit 10.5	through February 4, 2011
Exhibit 10.6	through February 21, 2011

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority:

Jeffrey Riedler  
Assistant Director