

Mail Stop 4561

October 20, 2008

Jeffrey E. Smith  
Chief Executive Officer  
PDI, Inc.  
Saddle River Executive Centre  
1 Route 17 South  
Saddle River, NJ 07458

**Re: PDI, Inc.  
Form 10-K For the Fiscal Year Ended December 31, 2007  
Filed March 13, 2008**

**Forms 10-Q For the Quarterly Periods Ended  
March 31 and June 30, 2008  
Filed May 9, 2008 and August 7, 2008**

**Definitive Proxy Statement on Schedule DEF14A  
Filed April 28, 2008**

**Form 8-K  
Filed June 26, 2008  
File No. 333-46321**

Dear Mr. Smith:

We have completed our review of the above referenced filings and have no further comments at this time on the specific issues raised.

Sincerely,

Stephen G. Krikorian  
Accounting Branch Chief