UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D. C. 20549

FORM 10-Q/A

Mark One

|X| QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the Quarterly Period ended June 30, 1999

OR

|_| TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES ACT OF 1934

For the transition period from ______ to _______

Commission File Number 0-24249

PROFESSIONAL DETAILING, INC.
(Exact name of Registrant as specified in its charter)

Delaware	22-2919486
(State or other jurisdiction of incorporation or organization)	(I.R.S. Employer Identification No.)

10 Mountainview Road
Upper Saddle River, New Jersey 07458

(Address of principal executive offices)

(201) 258-8450
(Registrant's telephone number, including area code)

Indicate by check mark whether the Registrant (1) has filed all reports required to be filed by Section 13 or 15 (d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days.

Yes |X| No |_|

As of August 9, 1999 the Registrant had a total of 11,962,161 shares of Common Stock, $.01 par value, outstanding.

INDEX

PROFESSIONAL DETAILING, INC.

PART I. FINANCIAL INFORMATION

PROFESSIONAL DETAILING, INC.
CONSOLIDATED BALANCE SHEETS
(unaudited)

<TABLE>
<CAPTION>

<S>	June 30, 1999 <C>	December 31, 1998 <C>
Assets		
Current assets:		
Cash and cash equivalents	$ 66,653,960	$ 56,989,233
Marketable securities	1,522,058	2,422,111
Contract payments receivable	13,352,790	8,426,029
Unbilled costs and accrued profits on contracts in progress	2,699,559	3,578,341
Deferred training	2,257,539	1,222,103
Other current assets	1,014,296	771,136
Deferred tax asset	336,400	368,400
Total current assets	87,836,602	73,777,353
Net property, plant & equipment	3,177,353	3,070,397
Other long-term assets	883,501	542,605
Total assets	$ 91,897,456	$ 77,390,355
Liabilities and Shareholders' Equity		
Current liabilities:		
Accounts payable	$ 2,793,398	$ 1,311,648
Payable to affiliates, net	361,741	56,236
Accrued incentives	7,759,058	7,590,954
Accrued salaries and wages	3,813,978	2,614,878
Unearned contract revenue	14,840,224	9,627,035
Other accrued expenses	6,457,672	5,528,701
Total current liabilities	$ 36,026,071	$ 26,729,452
Long-term liabilities:		
Deferred tax liability	150,459	32,000
Other long-term liabilities	376,168	263,455
Total long-term liabilities	526,627	295,455
Total liabilities	$ 36,552,698	$ 27,024,907
Shareholders' equity:		
Common stock, $.01 par value; 30,000,000 shares authorized; shares issued and outstanding June 30, 1999 - 11,957,672 and December 31, 1998 - 11,946,444	119,577	119,464
Additional paid-in capital	47,008,843	46,829,308
Retained earnings	9,578,932	4,896,066

Accumulated other comprehensive income	99,325	5,161
Deferred compensation	(33,925)	(56,557)
Loan to officer	(1,427,994)	(1,427,994)
Total shareholders' equity	55,344,758	50,365,448
Total liabilities & shareholders' equity	$ 91,897,456	$ 77,390,355

</TABLE>

The accompanying notes are an integral part of these financial statements

PROFESSIONAL DETAILING, INC.
CONSOLIDATED STATEMENTS OF OPERATIONS
(unaudited)

<TABLE>
<CAPTION>

	Three Months Ended June 30,		Six Months Ended June 30,	
	1999	1998	1999	1998
<S>	<C>	<C>	<C>	<C>
Revenue, net	$41,006,137	$27,131,556	$81,317,887	$54,664,126
Program expenses, (including related party amounts of $191,642 and $482,518 for the quarters ended June 30, 1999 and 1998, and $900,140 and $1,015,948 for the six months ended June 30, 1999 and 1998)	30,611,159	20,323,962	60,093,881	38,384,600
Gross profit	10,394,978	6,807,594	21,224,006	16,279,526
Compensation expense	4,325,976	3,824,423	9,052,315	7,691,376
Other general, selling, and administrative expenses	1,969,540	1,383,475	3,818,667	2,551,803
Acquisition and related expenses	1,334,847	--	1,334,847	--
Total general, selling and administrative expenses	7,630,363	5,207,898	14,205,829	10,243,179
Operating income	2,764,615	1,599,696	7,018,177	6,036,347
Other income, net	802,130	495,717	1,603,526	602,997
Income before provision for income taxes	3,566,745	2,095,413	8,621,703	6,639,344
Provision for income taxes	1,535,457	35,201	3,268,836	35,201
Net income	$ 2,031,288	$ 2,060,212	$ 5,352,867	$ 6,604,143
Basic net income per share	$ 0.17	$ 0.20	$ 0.45	$ 0.70
Diluted net income per share	$ 0.17	$ 0.20	$ 0.44	$ 0.69
Basic weighted average number of shares outstanding	11,949,007	10,129,136	11,947,725	9,425,290
Diluted weighted average number of shares outstanding	12,155,960	10,240,699	12,167,280	9,511,282
Pro forma data (see note 4)				
Income before provision for taxes	$ 3,566,745	$ 2,095,413	$ 8,621,703	$ 6,639,344
Pro forma provision for income tax	1,960,637	838,165	3,982,620	2,655,738
Pro forma net income	$ 1,606,108	$ 1,257,248	$ 4,639,083	$ 3,983,606
Pro forma basic net income per share	$ 0.13	$ 0.12	$ 0.39	$ 0.42
Pro forma diluted net income per share	$ 0.13	$ 0.12	$ 0.38	$ 0.42
Pro forma basic weighted average number of shares outstanding	11,949,007	10,129,136	11,947,725	9,425,290
Pro forma diluted weighted average				

number of shares outstanding	12,155,960	10,240,699	12,167,280	9,511,282
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</TABLE>

The accompanying notes are an integral part of these financial statements

PROFESSIONAL DETAILING, INC.
CONSOLIDATED STATEMENTS OF CASH FLOWS
(unaudited)

<TABLE>
<CAPTION>

	Six Months Ended June 30, 1999	Six Months Ended June 30, 1998
<S>	<C>	<C>
Cash Flows From Operating Activities		
Net income from operations	$ 5,352,867	$ 6,604,143
Adjustments to reconcile net income to net cash provided by (used in) operating activities:		
Depreciation	453,887	340,494
Deferred compensation	22,632	22,633
Deferred taxes, net	(121,264)	58,952
Other changes in assets and liabilities:		
(Increase) decrease in contract payments receivable .	(4,926,761)	(6,795,295)
(Increase) decrease in unbilled costs	878,782	2,831,474
(Increase) decrease in deferred training	(1,035,436)	(1,285,577)
(Increase) decrease in other current assets	(243,160)	(865,430)
(Increase) decrease in other long-term assets	(69,174)	--
Increase (decrease) in accounts payable	1,481,750	803,830
Increase (decrease) in accounts payable to affiliate	305,505	199,403
Increase (decrease) in accrued liabilities	2,018,888	1,506,957
Increase (decrease) in unearned contract revenue	5,213,189	4,247,707
Increase (decrease) in other current liabilities	--	--
Net cash provided by operating activities	9,331,705	7,669,291
Cash Flows Provided by (Used In) Investing Activities		
Sale of short-term investments	1,000,000	--
Purchase of short-term investments	(5,783)	(11,165)
Purchase of property and equipment	(560,843)	(1,776,315)
Net cash provided by (used in) investing activities	433,374	(1,787,480)
Cash Flows Provided by (Used In) Financing Activities		
Payments on note payable	--	(1,352,998)
Distribution to S Corporation shareholders	(280,000)	(6,186,325)
Net proceeds from the issuance of common stock	--	46,538,139
Net proceeds from the exercise of common stock options	179,648	--
Loans to shareholders, net	--	(1,012,166)
Net cash provided by (used in) financing activities	(100,352)	37,986,650
Net increase in cash and cash equivalents	9,664,727	43,868,461
Cash and cash equivalents - beginning	56,989,233	7,762,298
Cash and cash equivalents - ending	$ 66,653,960	$ 51,630,759
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</TABLE>

The accompanying notes are an integral part of these financial statements

PROFESSIONAL DETAILING, INC.
NOTES TO INTERIM FINANCIAL STATEMENTS
(unaudited)

1. Basis of Presentation

The accompanying unaudited interim financial statements and related notes should be read in conjunction with the financial statements of Professional Detailing, Inc. (the "Company" or "PDI") and related notes as included in the Company's Annual Report on Form 10-K for the year ended December 31, 1998 (the "Annual Report") as filed with the Securities and Exchange Commission. The unaudited interim financial statements of the Company have been prepared in accordance with generally accepted accounting principles for interim financial reporting and the instructions to Form 10-Q and Article 10 of Regulation S-X. Accordingly, they do not include all of the information and footnotes required by generally accepted accounting principles for complete financial statements. The unaudited interim financial statements include all adjustments (consisting only of normal recurring adjustments) which, in the judgement of management, are necessary for a fair presentation of such financial statements. Operating results for the three and six month periods ended June 30, 1999 are not necessarily indicative of the results that may be expected for the year ending December 31, 1999.

2. Initial Public Offering of Common Stock

On May 19, 1998, the Company completed its initial public offering (the "IPO") of 3,220,000 shares of Common Stock (including 420,000 shares in connection with the exercise of the underwriters' over-allotment option) at a price per share of $16.00. Net proceeds to the Company after expenses of the IPO were approximately $46.5 million. As disclosed in the IPO Prospectus, the Company made a distribution of $5.8 million to the S Corporation shareholders, representing shareholders' equity of the Company as of March 31, 1998 plus the earnings of the Company from April 1, 1998 to May 18, 1998.

3. Acquisition of TVG, Inc.

On May 12, 1999, the Company and TVG, Inc. ("TVG") signed a definitive agreement pursuant to which the Company acquired 100% of the capital stock of TVG in a merger transaction. In connection with the transaction, the Company issued 1,256,882 shares of its Common Stock in exchange for the outstanding shares of TVG. The acquisition has been accounted for as a pooling of interests and, accordingly, all prior periods presented in the accompanying consolidated financial statements have been restated to include the accounts and operations of TVG.

TVG is a provider marketing research and marketing consulting services as well as medical education and communication services to the pharmaceutical industry.

The Company recorded $1,334,847 in nonrecurring acquisition and related expenses during the three months ended June 30, 1999. These costs consist primarily of investment

banking, legal and accounting fees. As an S Corporation, TVG declared $670,000 in distributions to its S Corporation shareholders, $280,000 of which has been paid as of June 30, 1999.

Net sales and net income of the separate companies for the periods preceding the acquisition were:

	Net Sales	Net Income
Three months ended March 31, 1999:		
PDI	$34,580,979	$ 2,696,097
TVG	5,730,771	625,482
Combined	$40,311,750	$ 3,321,579

Three months ended March 31, 1998:		
PDI	$23,450,219	$ 4,980,442
TVG	4,082,351	(436,511)
	-----------	-----------
Combined	$27,532,570	$ 4,543,931
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4. Pro Forma Information

Prior to its IPO in May of 1998, PDI was an S Corporation and not subject to Federal income tax. Prior to its acquisition by PDI in May of 1999, TVG was an S Corporation and not subject to Federal income tax. During such periods the net income of the Company had been reported by and taxed directly to the pre-IPO shareholders (in the case of PDI) and to the pre-acquisition shareholders (in the case of TVG), rather than the Company. Accordingly, for informational purposes, the accompanying statements of income for the three and six months ended June 30, 1999 and 1998 include a pro forma adjustment for the income taxes which would have been recorded if the Company had been a C Corporation for the periods presented based on the tax laws in effect during the respective periods. The pro forma adjustment for income taxes is based upon the statutory rates in effect for C Corporations during the three month and six month periods ended June 30, 1999 and 1998 and does not include the one-time tax provisions related to recognition of deferred tax assets and liabilities recorded upon termination of PDI's S Corporation status in May of 1998 and termination of TVG's S Corporation status in May of 1999. The pro forma adjustment for income taxes for the three and six months ended June 30, 1999 also reflects the non-deductibility of certain acquisition related costs.

5. New Accounting Pronouncements

The Financial Accounting Standards Board released in June 1998, Statement of Financial Accounting Standards No. 133, "Accounting for Derivative Instruments and Hedging Activities." This statement is effective for all fiscal quarters of all fiscal years beginning after June 15, 2000. This statement addresses the accounting for derivative instruments including certain derivative instruments embedded in other contracts and for hedging activities. As the Company does not enter into transactions involving derivative instruments, the Company does not believe that the adoption of this new statement will have a material effect on the Company's financial statements.

6. Basic and Diluted Net Income Per Share

Basic and diluted net income per share was calculated based on the requirements of Statement of Financial Accounting Standards No. 128, "Earnings Per Share."

A reconciliation of the number of shares used in the calculation of basic and diluted earnings per share for the three-month and six-month periods ended June 30, 1999 and 1998 is as follows:

<TABLE>
<CAPTION>

	Three Months Ended June 30,		Six Months Ended June 30,	
	1999	1998	1999	1998
<S>	<C>	<C>	<C>	<C>
Average shares outstanding - basic	11,949,007	10,129,136	11,947,725	9,425,290
Dilutive effect of stock options	206,953	111,563	219,555	85,992
Average shares outstanding - diluted	12,155,960	10,240,699	12,167,280	9,511,282

</TABLE>

7. Investments

The Company has investments of $1.5 million which are classified as available-for-sale securities which are recorded at fair market value. The unrealized after tax gain at June 30, 1999 of $99,325 was included as a separate component of stockholders' equity as accumulated other comprehensive income.

8. Comprehensive Income

<TABLE>
<CAPTION>

	Three Months Ended June 30,		Six Months Ended June 30,	
	1999	1998	1999	1998
<S>	<C>	<C>	<C>	<C>
Net income	$ 2,031,288	$ 2,060,212	$ 5,352,867	$ 6,604,143
Other comprehensive income, before tax:				
Unrealized holding gain (loss) on available-for-sale securities arising during period	91,255	(10,378)	165,541	106,230
Other comprehensive income, before tax	2,122,543	2,049,834	5,518,408	6,710,373
Income tax (expense) benefit related to items of other comprehensive income	(36,502)	4,151	(66,216)	(42,492)
Other comprehensive income, net of tax	$ 2,086,041	$ 2,053,985	$ 5,452,192	$ 6,667,881

</TABLE>

9. Segment Information

As a result of the Company's acquisition of TVG, PDI is now subject to certain provisions of Statement of Financial Accounting Standard # 131, Financial Reporting for Segments of a Business Enterprise.

PDI is organized primarily on the basis of its three principal service offerings which include customized contract sales services, marketing research and marketing consulting services and medical education and communication services. Marketing research and marketing consulting services and medical education and communication services have been combined to form the "All other" category.

The accounting policies of the segments are the same as those described in the "Summary of Significant Accounting Policies" footnote to the Company's financial statements which are included in the Company's Annual Report on Form 10-K. Segment data includes a charge allocating all corporate headquarters costs to each of the operating segments. PDI evaluates the performance of its segments and allocates resources to them based on earnings before interest and taxes (EBIT). The Company does not utilize information about assets for its operating segments and, accordingly, no asset information is presented in the table below.

<TABLE>
<CAPTION>

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	1999	1998	1999	1998
<S>	<C>	<C>	<C>	<C>
Revenue, net				
Contract sales services	$ 34,389,942	$ 22,128,797	$ 68,968,649	$ 45,579,016
All other	6,616,195	5,002,759	12,349,238	9,085,110
Total	$ 41,006,137	$ 27,131,556	$ 81,317,887	$ 54,664,126
EBIT				
Contract sales services	$ 3,108,628	$ 1,229,714	$ 6,825,904	$ 6,158,139
All other	990,834	369,982	1,527,120	(121,792)
Total	$ 4,099,462	$ 1,599,696	$ 8,353,024	$ 6,036,347

Reconciliation of EBIT to income before provision for income taxes				
Total EBIT for operating groups	$ 4,099,462	$ 1,599,696	$ 8,353,024	$ 6,036,347
Acquisition costs	1,334,847	--	1,334,847	--
Interest income	802,130	495,717	1,603,526	602,997
Income before provision for income taxes	$ 3,566,745	$ 2,095,413	$ 8,621,703	$ 6,639,344
Capital expenditures				
Contract sales sevices	$ 203,334	$ 807,339	$ 507,620	$ 1,574,713
All other	26,870	166,064	53,223	201,602
Total	$ 230,204	$ 973,403	$ 560,843	$ 1,776,315
Depreciation expense				
Contract sales services	$ 133,852	$ 69,018	$ 260,129	$ 115,697
All other	98,508	116,229	193,758	224,797
Total	$ 232,360	$ 185,247	$ 453,887	$ 340,494

</TABLE>

MANAGEMENT DISCUSSION AND ANALYSIS OF
FINANCIAL CONDITIONS AND RESULTS OF OPERATIONS

FORWARD-LOOKING STATEMENTS

Certain statements made in this Quarterly Report on Form 10-Q are "forward-looking statements"(within the meaning of the Private Securities Litigation Reform Act of 1995) regarding the plans and objectives of management for future operations. Such statements involve known and unknown risks, uncertainties and other factors that may cause actual results, performance or achievements of the Company to be materially different from any future results, performance or achievements expressed or implied by such forward-looking statements. The forward-looking statements included herein are based on current expectations that involve numerous risks and uncertainties. The Company's plans and objectives are based, in part, on assumptions involving judgements with respect to, among other things, future economic, competitive and market conditions and future business decisions, all of which are difficult or impossible to predict accurately and many of which are beyond the control of the Company. Although the Company believes that its assumptions underlying the forward-looking statements are reasonable, any of the assumptions could prove inaccurate and, therefore, there can be no assurance that the forward-looking statements included in this report will prove to be accurate. In light of the significant uncertainties inherent in the forward-looking statements included herein, the inclusion of such information should not be regarded by the Company or any other person that the objectives and plans of the Company will be achieved. Factors that could cause actual results to differ materially from those expressed or implied by such forward-looking statements include, but are not limited to, the factors set forth in "Certain Factors That May Affect Future Growth," under Part I, Item 1, of the Company's Annual Report on Form 10-K for the year ended December 31, 1998, as filed with the Securities and Exchange Commission.

GENERAL

Professional Detailing, Inc. (the "Company" or "PDI") is a leading provider of comprehensive customized marketing and sales solutions on an outsourced basis to the United States pharmaceutical industry. A primary Company objective is to enhance its leadership position in the growing contract sales organization ("CSO") industry and to become the premier supplier of comprehensive sales solutions to the pharmaceutical industry and other segments of the healthcare market. The Company's marketing research, medical education and communication components help to surround the sales representative with resources, training and technology that maintain and enhance its competitive advantage. The Company has demonstrated strong internal growth generated by securing new business from leading pharmaceutical companies and by renewing and expanding programs with existing clients. PDI is engaged by its clients to design and implement customized product detailing programs for both prescription and OTC pharmaceutical products, and believes that it is one of the largest CSOs operating in the United States measured both by revenue and number of sales representatives used in programs.

The Company completed an initial public offering of 2,800,000 shares of its common stock at $16.00 per share on May 19, 1998. Additionally, 420,000 shares of common stock were purchased from the Company at $16.00 per share by the underwriters upon exercise of an over-allotment option. The net proceeds to the Company, after deducting underwriting discounts and expenses, were approximately $46.5 million.

On May 12, 1999, the Company and TVG signed a definitive agreement pursuant to which the Company acquired 100% of the capital stock of TVG in a merger transaction. In connection with the transaction, the Company issued 1,256,882 shares of its common stock in exchange for the outstanding shares of TVG. The acquisition has been accounted for as a pooling of interests and, accordingly, all prior periods presented in the accompanying consolidated financial statements have been restated to include the accounts and operations of TVG. The acquisition of TVG expands the scope of high quality services that PDI provides to the pharmaceutical industry. TVG's client base includes 18 of the top 20 pharmaceutical companies. Through its Marketing Research and Consulting Division, TVG provides brand marketing strategy, product profiling, positioning, and message development services. Projects run across the full range of product lifecycles, with an emphasis on the critical pre-launch planning phase. Through its Education/Communications Division, TVG provides a broad spectrum of promotional and educational communications programs, including dinner meetings, symposia, teleconferences and on-site hospital programs.

Prior to its IPO, the Company was an S Corporation for Federal income tax purposes. Until its acquisition by PDI on May 12, 1999, TVG was an S Corporation and not subject to Federal income tax. Accordingly, during such periods the net income of the Company had been reported by and taxed directly to the pre-IPO shareholders (in the case of PDI) and to the pre-acquisition shareholders (in the case of TVG), rather than the Company. Accordingly, had TVG been a C Corporation for the quarter and six months ended June 30, 1999 utilizing an effective tax rate of 40%, net income and diluted net income per share excluding transaction costs would have been $2.9 million and $0.24 and $5.9 million and $0.49, respectively.

RESULTS OF OPERATIONS

The following table sets forth for the periods indicated, certain statements of operations data as a percentage of revenue. The trends illustrated in this table may not be indicative of future results.

	Three Months Ended June 30,		Six Months Ended June 30,	
	1999	1998	1999	1998
Revenue, net	100.0%	100.0%	100.0%	100.0%
Program expenses	74.7	74.9	73.9	70.2
Gross profit	25.3	25.1	26.1	29.8
Compensation expense	10.5	14.1	11.1	14.1
Other general, selling, & administrative expenses	4.8	5.1	4.7	4.7
Acquisition and related costs ...	3.3	--	1.7	--
Total general, selling & administrative expenses	18.6	19.2	17.5	18.8
Operating income	6.7	5.9	8.6	11.0
Other income, net	2.0	1.8	2.0	1.1
Income before provision for taxes	8.7	7.7	10.6	12.1
Provision for income taxes	3.7	0.1	4.0	0.1

Net income	5.0%	7.6%	6.6%	12.0%

Quarter Ended June 30, 1999 Compared to Quarter Ended June 30, 1998

Revenue, net. Revenue for the quarter ended June 30, 1999 was $41.0 million, an increase of approximately 51.1% over revenue of $27.1 million for the quarter ended June 30, 1998. The increase in revenue for the quarter ended June 30, 1999 was generated primarily from an expansion of the Company's client base and the continued renewal and expansion of contracts from existing clients.

Program expenses. Program expenses for the quarter ended June 30, 1999 were $30.6 million, an increase 50.6% over program expenses of $20.3 million for the quarter ended June 30, 1998. As a percentage of revenue, program expenses were substantially comparable for the periods.

Compensation expense. Compensation expense for the quarter ended June 30, 1999 was $4.3 million compared to $3.8 million for the quarter ended June 30, 1998. As a percentage of revenue, compensation expense decreased to 10.5% in the second quarter of 1999 from 14.1% in the comparable 1998 period. This percentage decrease reflects the continued general, selling and administrative expense leverage that the Company has realized through its expansion. The Company will continue to invest in the staffing and related resources needed to manage future growth.

Other general, selling and administrative expenses. Other general, selling and administrative expenses for the quarter ended June 30, 1999 were $2.0 million, compared to $1.4 million for the quarter ended June 30, 1998. As a percentage of revenue, other general, selling and administrative expenses decreased to 4.8% in the second quarter of 1999 from 5.1% in the comparable 1998 period. This percentage decline reflects the spreading of other general, selling and administrative expenses over a larger base of revenue.

Acquisition and related costs. In the quarter ended June 30, 1999, the Company incurred $1.3 million of non-recurring acquisition and related expenses in connection with the TVG merger in May 1999. No such expenses were incurred in the comparable 1998 period. As a percentage of revenue, acquisition and related costs were 3.3% in the quarter ended June 30, 1999.

Operating income. Operating income for the quarter ended June 30, 1999 was $2.8 million compared to operating income of $1.6 million for the quarter ended June 30, 1998. As a percentage of revenue, operating income increased to 6.7% for the second quarter of 1999 from 5.9% in the comparable 1998 period. Excluding acquisition costs, operating income for the quarter ended June 30, 1999 was $4.1 million or 10.0% of revenue.

Other income, net. Other income consists primarily of income earned on the Company's cash and cash equivalents. Other income for the quarter ended June 30, 1999 was $802,130 compared to other income of $495,717 for the quarter ended June 30, 1998. The increase is primarily due to the investment of the net proceeds of the IPO in May 1998, which have been available for all of the second quarter of 1999.

Income tax provision. Income taxes of $1.5 million for the quarter ended June 30, 1999 consisted of PDI's Federal and state corporate income taxes for the full quarter ended June 30, 1999 and Federal and state corporate income taxes on the portion of TVG's taxable income arising after termination of its S Corporation status net of a tax benefit related to the recognition of the net

deferred tax asset recorded by the Company upon termination of TVG's S Corporation status. TVG was an S Corporation for Federal income tax purposes until its acquisition by PDI on May 12, 1999. Income taxes for the quarter ended June 30, 1998 consisted of Federal and state corporate income taxes on the portion of the Company's taxable income arising after the termination of the S Corporation status, a provision for New Jersey state corporate tax of approximately 2% on the Corporation's earnings during the period in which it qualified as an S Corporation, and a tax provision related to the recognition of the net deferred tax liability recorded by the Company upon terminating its S Corporation status. The Company expects its effective tax rate to approximate 40% in future periods.

Pro forma net income. Pro forma net income for the quarter ended June 30, 1999 was $1.6 million compared to a pro forma net income of $1.3 million for the quarter ended June 30, 1998. Pro forma net income for both periods assumes the Company was taxed for Federal and state corporate income tax purposes as a C Corporation. The pro forma effective tax rate for the quarter ended June 30, 1999 was approximately 55.0% due to of the impact of $1.3 million of non-deductible non-recurring expenses related to the TVG acquisition. Net income and diluted net income per share excluding transaction costs were $2.9 million and $0.24 respectively, for the quarter ended June 30, 1999.

Six Months Ended June 30, 1999 Compared to the Six Months Ended June 30, 1998

Revenue, net. Revenue for the six months ended June 30, 1999 was $81.3 million, an increase of approximately 48.8% over revenue of $54.7 million for the six months ended June 30, 1998. The increase in revenue for the six months ended June 30, 1999 was generated primarily from an expansion of the Company's client base and the continued renewal and expansion of contracts from existing clients.

Program expenses. Program expenses for the six months ended June 30, 1999 were $60.1 million, an increase of 56.6% over program expenses of $38.4 million for the six months ended June 30, 1998. As a percentage of revenue, program expenses increased to 73.9% in the first half of 1999 from 70.2% in the first half of 1998. Program expenses for the first half of 1999 were in line with projections. Program expenses for the first half of 1998 benefited from the fact that certain costs associated with the initiation of programs scheduled to begin in the first half of 1998 were expensed as incurred in the fourth quarter of 1997.

Compensation expense. Compensation expense for the six months ended June 30, 1999 was $9.1 million compared to $7.7 million for the six months ended June 30, 1998. As a percentage of revenue, compensation expense decreased to 11.1% in the first six months of 1999 from 14.1% in the comparable 1998 period. This percentage decrease reflects the continued general, selling and administrative expense leverage that the Company has realized through its expansion. The Company will continue to invest in the staffing and related resources needed to manage future growth.

Other general, selling and administrative expenses. Other general, selling and administrative expenses for the six months ended June 30, 1999 were $3.8 million, compared to $2.6 million for the six months ended June 30, 1998. As a percentage of revenue, other general, selling and administrative expenses was 4.7% in the first half of 1999 and 1998.

Acquisition and related expenses. In the six months ended June 30, 1999, the Company incurred $1.3 million of non-recurring acquisition and related expenses in connection with the TVG merger in May of 1999. No such expenses were incurred in the comparable 1998 period. As a percentage of revenue, acquisition and related expenses were 1.7% in the first half of 1999.

Operating income. Operating income for the six months ended June 30, 1999 was $7.0 million compared to operating income of $6.0 million for the six months ended June 30, 1998. As a percentage of revenue, operating income for the first half of 1999 decreased to 8.6% from 11.0% for the comparable 1998 period. Excluding acquisition and related expenses, operating income for the six months ended June 30, 1999 was $8.4 million or 10.3% of revenue.

Other income, net. Other income consists primarily of income earned on the Company's cash and cash equivalents. Other income for the six months ended June 30, 1999 was $1.6 million, compared to other income of $0.6 million for the six months ended June 30, 1998. The increase is primarily due to the investment of the net proceeds of the IPO in May 1998, which have been available for all of 1999.

Income tax provision. Income taxes of $3.3 million for the six months ended June 30, 1999 consisted of PDI's Federal and state corporate income taxes for the full six months ended June 30, 1999 and Federal and state corporate income taxes on the portion of TVG's taxable income arising after termination of its S Corporation status net of a tax benefit related to the recognition of the net deferred tax asset recorded by the Company upon termination of TVG's S Corporation status. TVG was an S Corporation for Federal income tax purposes until its acquisition by PDI on May 12, 1999. Income taxes for the six months ended June 30, 1998 consisted of Federal and state corporate income taxes on the portion of the Company's taxable income arising after the termination of the S Corporation status, a provision for New Jersey state corporate tax of approximately 2% on the Corporation's earnings during the period in which it qualified as an S Corporation, and a tax provision related to the recognition of the net deferred tax liability recorded by the Company upon terminating its S Corporation status. The Company expects its effective tax rate to approximate 40% in future periods.

Pro forma net income. Pro forma net income for the six months ended June 30, 1999 was $4.6 million as compared to pro forma net income of $4.0 million for the six months ended June 30, 1998. Pro forma net income for both periods assumes the Company was taxed for Federal and state income tax purposes as a C Corporation. The pro forma effective tax rate for the six months ended June 30, 1999 is 46.2% primarily due to the impact of $1.3 million of non-deductible non-recurring acquisition and related expenses in connection with the TVG acquisition. The Company expects its effective tax rate to approximate 40% in future periods.

LIQUIDITY AND CAPITAL RESOURCES

As of June 30, 1999, the Company had $66.7 million of cash and cash equivalents and no bank indebtedness. As of June 30, 1999, working capital was $51.8 million.

For the six months ended June 30, 1999, cash provided from operating activities was $9.3 million an increase of $1.6 million over cash provided from operating activities of $7.7 for the same period in 1998. The main component of cash provided from operating activities for the six

months ended June 30, 1999 was net income from operations of $5.4 million. The balances in certain current asset and current liability accounts may fluctuate depending on a number of factors, including the number and size of programs, contract terms and other timing issues. Such fluctuations resulted in $3.9 million of the remaining cash provided by operating activities; these fluctuations may vary in size and direction each reporting period.

Cash provided by investing activities for the six months ended June 30, 1999 consisted of the sale of short-term investments of $1.0 million which was partially offset by purchases of property and equipment of $0.6 million.

Cash used in financing activities for the six months ended June 30, 1999 consisted of $280,000 of distributions to the S Corporation shareholders of TVG offset partially by $179,648 in proceeds from the exercise of common stock options.

The Company believes that its cash and cash equivalents, future cash flows generated from operations, and borrowings available under its line of credit agreement will be sufficient to meet its foreseeable operating and capital requirements. In accordance with the Company's plan for the use of the proceeds from the IPO in May of 1998, the Company will continue to evaluate and review acquisition candidates in the ordinary course of business.

YEAR 2000 COMPLIANCE

The Company has undertaken a project that addresses the Year 2000 issue of computer systems and other equipment with embedded chips or processors not being able to properly recognize and process date-sensitive information after December 31, 1999. Many systems use only two digits rather than four to define the year and these systems will not be able to distinguish between the year 1900 and the year 2000. This may lead to disruptions in the operations of business and governmental entities resulting from miscalculations or system failures. The Company's project to address the year 2000 issue has been divided into two sections. One section addresses the Company's internal business systems. The other section addresses the business systems of the Company's key business partners. Key business partners are those clients and vendors that have a material impact on the Company's operations.

The portion of the project that deals with the internal business systems of the Company has six major phases: (i) inventorying all Y2K items; (ii) prioritizing all Y2K items; (iii) assessing all Y2K items; (iv) repairing or replacing all systems or hardware that are not Y2K compliant; (v) testing repaired or replaced Y2K items; and (vi) designing and implementing contingency plans for those systems that cannot be repaired or replaced by January 1, 2000. As of June 30, 1999, substantially all phases related to the internal business systems of the Company were complete.

The section of the project that deals with the business systems of key business partners has three major phases: (i) identifying all key business partners; (ii) evaluating the status of their Y2K compliance efforts; and (iii) determining alternatives and contingency plan requirements. As of June 30, 1999, all key business partners have been identified and the Company has completed the evaluation of their Y2K compliance efforts. The determination of alternatives and contingency planning is expected to be completed during the third quarter.

The Company does not expect to incur any additional material costs relating to its internal business systems as all phases associated with determining Y2K compliance of the internal business systems have been completed. Costs associated with the determination of alternatives and contingency planning, based on the Company's evaluation of Y2K compliance efforts of our key business partners, will not be material.

Failure to make all internal business systems Y2K compliant could result in an interruption in, or a failure of, some of the Company's business activities or operations. In addition, Y2K disruptions in client operations could result, among other things, in one or more clients missing scheduled payments which could impact the Company's cash flow. Y2K disruptions in the operations of key vendors could also impact the Company's ability to fulfill some of its contractual obligations. If one or more of these situations occur, the Company's financial position, results of operations or cash flows could be materially and adversely affected.

Part II - Other Information

Item 1 - Not Applicable

Item 2 - Changes in Securities and Use of Proceeds

On May 19, 1998, the Company completed its initial public offering (the "IPO") of 3,220,000 shares of Common Stock (including 420,000 shares in connection with the exercise of the underwriters' over-allotment option) at a price per share of $16.00. Net proceeds to the Company after expenses of the IPO were approximately $46.5 million.

(1) Effective date of Registration Statement: May 19, 1998 (File No. 333-46321).

(2) The Offering commenced on May 19, 1998 and was consummated on May 22, 1998.

(3) Not applicable.

(4)(i) All securities registered in the Offering were sold.

(4)(ii) The managing underwriters of the Offering were Morgan Stanley Dean Witter, William Blair & Company and Hambrecht & Quist.

(4)(iii) Common Stock, $.01 par value.

(4)(iv) Amount registered and sold: 3,220,000 shares.

Aggregate purchase price: $51,520,000.

All shares were sold for the account of the Issuer.

(4)(v) $3,606,400 in underwriting discounts and commissions were paid to the underwriters. $1,375,000 of other expenses were incurred, including estimated expenses.

(4)(vi) $46,538,600 of net Offering proceeds to the Issuer.

(4)(vii) Use of Proceeds:

$46,538,000 of temporary investments with maturities of three months or less as of June 30, 1999.

Item 3 - Not Applicable

Item 4 - Submission of Matters to a Vote of Security Holders

On June 2, 1999 the Company held its 1999 annual meeting of stockholders. The sole item of business on the agenda for the meeting was the re-election of Jan Martens Vecsi as a Class III Director of the Company for a three-year term. Ms. Vecsi was re-elected with 10,435,944 votes cast in favor and 28,500 votes withheld. With the re-election of Ms. Vecsi at the Annual Meeting, the Board of Directors of the Company continues to be comprised of John P. Dugan, Charles T. Saldarini, Gerald J. Mossinghoff, John M. Pietruski and Jan Martens Vecsi.

Item 5 - Not Applicable

Item 6 - Reports on Form 8-K

A report on Form 8-K dated May 12, 1999 was filed by the Company pursuant to Item 2 thereof with respect to the acquisition of TVG, Inc.

SIGNATURES

In accordance with the requirements of the Exchange Act, the Registrant has caused this report to be signed on its behalf by the undersigned, thereto duly authorized.

February 2, 2000 PROFESSIONAL DETAILING, INC.

By: /s/ Charles T. Saldarini

Charles T. Saldarini, President
and Chief Executive Officer

By: /s/ Bernard C. Boyle

Bernard C. Boyle
Chief Financial and Accounting
Officer

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