



PDL BioPharma, Inc.  
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June 25, 2019

**VIA EDGAR**

United States Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, DC 20549  
Attention: Donald Field

Re: *Request for Acceleration of Effectiveness of Registration Statement on Form S-3 (File No. 333-231870)*

Ladies and Gentlemen:

PDL Biopharma, Inc. (the "**Company**") hereby respectfully requests that, pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended, the effectiveness of its Registration Statement on Form S-3 (File No. 333-231870) be accelerated so that the referenced Registration Statement will become effective on Thursday, June 27, 2019, at 10:00 a.m., Eastern time, or as soon as practicable thereafter.

Please direct any questions regarding this filing to me at (775) 832-8500.

Sincerely,

PDL BIOPHARMA, INC.

By: /s/ Christopher L. Stone  
Christopher L. Stone  
Vice President, General Counsel and Secretary

cc: Karen E. Bertero, Gibson, Dunn & Crutcher LLP