

**PROTEIN DESIGN LABS, INC.**

34801 Campus Drive  
Fremont, California 94555

April 1, 2005

VIA FACSIMILE AND DIRECT TRANSMISSION

Securities and Exchange Commission  
Judiciary Plaza  
450 Fifth Street, N.W.  
Washington, D.C. 20549

**Re: Protein Design Labs, Inc. (the "Company")  
Registration Statement on Form S-3  
(File No. 333-122760)**

Ladies and Gentleman:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, the Company hereby requests that the Commission accelerate the effectiveness of the above-referenced Registration Statement to 4:00 p.m., Eastern Time, on April 1, 2005, or as soon thereafter as practicable. The Company also hereby requests that a written order verifying the effective date be sent by express mail.

The Company hereby acknowledges that:

- should the Commission or the Staff, acting pursuant to delegated authority, declare the Registration Statement effective, the Commission is not foreclosed from taking any action with respect to the Registration Statement;
- the action of the Commission or the Staff, acting pursuant to delegated authority, in declaring the Registration Statement effective, does not relieve the Company from its full responsibility for the adequacy and accuracy of the disclosure in the Registration Statement; and
- the Company may not assert this action as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Thank you for your assistance. If you should have any questions, please call Elizabeth O'Callahan of DLA Piper Rudnick Gray Cary US LLP, counsel to the Company, at 650-833-2271.

Very truly yours,

Protein Design Labs, Inc.

By: /s/ GLEN SATO

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Glen Sato  
Senior Vice President and Chief Financial Officer

cc: Albert Lee, Esq., Securities and Exchange Commission

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