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September 23, 2014

Jim B. Rosenberg  
Senior Assistant Chief Accountant  
Division of Corporation Finance  
United States Securities and Exchange Commission  
100 F. Street, N.E.  
Washington, D.C. 20549-7010

**Re:**

**SEC Comment Letter, dated September 10, 2014, with respect to PDL BioPharma, Inc.'s, Form 10-K for Fiscal Year Ended December 31, 2013, Filed March 3, 2014, File No. 000-193739**

Dear Mr. Rosenberg:

This letter confirms that PDL BioPharma, Inc. (the "Company") received the September 10, 2014 comment letter of the Staff (the "Staff") of the Securities and Exchange Commission regarding the Company's Annual Report on Form 10-K for the fiscal year ended December 31, 2013 (filed March 3, 2014).

The Company hereby requests that the Staff permit the Company to provide its response to the comments by October 8, 2014, which is ten business days after the originally requested response date.

We appreciate the Staff's responsiveness with respect to the Company's filing and look forward to resolving any concerns the Staff may have. If you have any questions concerning this letter or the request for an extension, please contact me at (775) 832-8505.

Very truly yours,

/S/ Peter S. Garcia

Peter S. Garcia  
Vice President and CFO