



September 13, 2016

**VIA EDGAR**

Cecilia Blye  
Chief Office of Global Security Risk  
Securities and Exchange Commission  
Mail Stop 4628  
100 F Street, NE  
Washington, D.C. 20549

**Orrick, Herrington & Sutcliffe LLP**  
The Orrick Building  
405 Howard Street  
San Francisco, CA 94105-2669

+1 415 773 5700  
**orrick.com**

**Brett Cooper**

**E** bcooper@orrick.com  
**D** +1 415 773 5918  
**F** +1 415 773 5759

**Re: PDF Solutions, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2015**  
**Filed March 1, 2016**  
**File No. 0-31311**

Dear Ms. Blye:

Per my discussion with Daniel Leslie, PDF Solutions, Inc. confirms receipt of the Staff's comment letter dated August 30, 2016 and intends to respond to your letter no later than September 28, 2016. If you have any questions, please contact me at (415) 773-5918 or bcooper@orrick.com.

Very truly yours,

/s/ Brett Cooper

Brett Cooper

cc: Gregory Walker  
Rochelle Woodward