

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

January 9, 2013

Via E-Mail
John K. Kibarian
Chief Executive Officer
PDF Solutions, Inc.
333 West San Carlos Street, Suite 1000
San Jose, California

Re: PDF Solutions, Inc.

Form 10-K for the Fiscal Year ended December 31, 2011, as amended

Initially filed March 15, 2012

File No. 000-31311

Dear Mr. Kibarian:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Barbara C. Jacobs

Barbara C. Jacobs Assistant Director