



DIVISION OF
CORPORATION FINANCE

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

January 7, 2015

Via E-mail

Mr. Hakan Orvell
Chief Financial Officer
Performant Financial Corporation
333 North Canyons Parkway
Livermore, CA 94551

**Re: Performant Financial Corporation
Form 10-K for the Year Ended December 31, 2013
Filed March 14, 2014
File No. 001-35628**

Dear Mr. Orvell:

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 its 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/ Robert S. Littlepage, for

Larry Spigel
Assistant Director

cc: Via E-Mail
Lisa Im
Performant Financial Corporation

David E. Lillevand
Blair W. White
Pillsbury Winthrop Shaw Pittman LLP