

Mail Stop 6010

January 8, 2007

Mr. Stephen Loh  
Interim Chief Financial Officer  
PLX Technology, Inc.  
870 Maude Avenue  
Sunnyvale, CA 94085

**RE: PLX Technology, Inc.**  
**Form 10-K for the year ended December 31, 2005**  
**Form 10-Q for the quarter ended September 30, 2006**  
**Form 8-K filed October 18, 2006**  
**File No. 0-25699**

Dear Mr. Loh:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Martin F. James  
Senior Assistant Chief Accountant