



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

Mail Stop 6010

November 3, 2008

Via U.S. Mail

Mr. Arthur O. Whipple  
Chief Financial Officer  
PLX Technology, Inc.  
870 W. Maude Avenue  
Sunnyvale, CA 94085

**Re: PLX Technology, Inc.**  
**Form 10-K for the Year Ended December 31, 2007**  
**Filed March 6, 2008**  
**File No. 000-25699**

Dear Mr. Whipple:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Kevin L. Vaughn  
Accounting Branch Chief