

Mail Stop 6010

July 14, 2006

Mr. Steven Sipowicz  
Chief Financial Officer  
Cascade Microtech, Inc.  
2430 N.W. 206<sup>th</sup> Avenue  
Beaverton, Oregon 97006

**Re: Cascade Microtech, Inc.**  
**Form 10-K for year ended December 31, 2005**  
**Filed March 16, 2006**  
**File No. 000-51072**

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