UNITED STATES
SECURITIES AND EXCHANGECOMMISSION
Washington D.C. 20549

SCHEDULE 13G

Under the Securities Exchange Act 1934
(Amendment No.)

COHU INC
- ------------------------
(Name of Issuer)

COMMON
- ------
(Title of Class of Securities)

192576106
- ---------
(CUSIP Number)

Calendar Year 2006
- --------
(Date of Event Which Requires Filing of this Statement)

CHECK THE APPROPRIATE BOX TO DESIGNATE THE RULE PURSUANT
TO WHICH THIS SCHEDULE IS FILED:

[X] RULE 13D-1(b)

[ ] RULE 13D-1(c)

- --

1. Names of Reporting Persons
I.R.S. Identification No. of above person

RUTABAGA CAPITAL MANAGEMENT
I.R.S. Identification No.: 04-3451870

- --

2. Check the Appropriate Box if a Member of a Group
(a)[ ]
(b)[ ]

- --

3. SEC Use Only

- ---

4. Citizenship or Place of Organization

Massachusetts

- ---

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	5. Sole Voting Power 852733
	6. Shared Voting Power 296649
	7. Sole Dispositive Power 1149382
	8. Shared Dispositive Power 0

- ---

9. Aggregate Amount Beneficially Owned by Each Reporting Person

1149382

10. Check if the aggregate Amount in Row (9)
Excludes Certain Shares [ ]

- --

11. Percent of Class Represented by Amount in Row (9)

5.08%

- --

12. Type of Reporting Person

IA

- --

Item 1(a). NAME OF ISSUER

COHU INC

Item 1(b). ADDRESS OF PRINCIPAL OFFICES

12367 Crosthwaite Circle
Poway, CA 92064

Item 2(a). NAME OF PERSON FILING

Rutabaga Capital Management

Item 2(b). ADDRESS OF PRINCIPAL OFFICES

64 Broad Street, 3rd Floor, Boston, MA 02109

Item 2(c). Citizenship

MASSACHUSETTS

Item 2(d). TITLE OF CLASS OF SECURITIES

COMMON STOCK

Item 2(e). CUSIP NUMBER

192576106

Item 3. IF THIS STATEMENT IS BEING FILED PURSUANT TO RULE 13d-1(b), or 13d-2(b) OR (c), CHECK WHETHER THE PERSON FILING IS A:

(a) [ ] Broker or dealer registered under Section 15 of the Act(15 U.S.C 780);
(b) [ ] Bank as defined in Section 3(a)(6) of the Act(15 U.S.C 78c);
(c) [ ] insurance company as defined in Section 3(a)(19) of the Act(15 U.S.C 78c);
(d) [ ] Investment company registered under Section 8 of the Investment Company Act of 1940(15 U.S.C. 80a-8);
(e) [X] An investment adviser in accordance with section 240.13d-1(b)(I)(ii)(E)
(f) [ ] An employee benefit plan or endowment fund in accordance with 13d-1(b)(1)(ii)(F);
(g) [ ] A parent holding company or control person in accordance with 13d-1(b)(1)(ii)(G);
(h) [ ] A savings association as defined in in Section 3(b) of the Federal Deposit Insurance Act(12 U.S.C 1813);
(i) [ ] A church plan that is excluded from the definition of an investment company under Section3(c)(14) of the Investment Company Act of 1940(15 U.S.C. 80a-3);
(j) [ ] Group, in accordance with 13d-1(b)(1)(ii)(J)

If this statement is filed pursuant to 13d-1(c), check this box. [ ]

Item 4. OWNERSHIP

Provide the following information regarding the aggregate number and percentage of the class of securities of the issuer identified in Item 1.

(a) Amount beneficially owned: 1149382

(b) Percent of class: 5.08%

(c) Number of Shares as to which person has:

(i) Sole power to vote: 852733
(ii) Shared power to vote or to direct the vote:
296649
- --------
(iii) Sole power to dispose or to direct the
disposition of: 1149382

(iv) Shared power to dispose or to direct the
disposition of: 0

Item 5. OWNERSHIP OF FIVE PERCENT OR LESS OF A CLASS

If this statement is being filed to report the fat that as of the date hereof the reporting person has ceased to be the beneficial owner of more than five percent of the class of securities, check the following [ ]

Not Applicable

Item 6. OWNERSHIP OF MORE THAN FIVE PERCENT ON BEHALF OF ANOTHER PERSON.

Not Applicable

Item 7. IDENTIFIACTION AND CLASSIFICATION OF THE SUBSIDIARY WHICH AQUIRED THE SECURITY BEING REPORTED ON BY THE PARENT HOLDING COMPANY.

Not Applicable

Item 8. IDENTIFICATION AND CLASSIFICATION OF MEMBERS OF A GROUP.

Not Applicable

Item 9. NOTICE OF DISSOLUTION OF GROUP

Not Applicable

Item 10. CERTIFICATION

By signing below I certify that, to the best of my knowledge and belief, the securities referred above were not acquired or held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Dated: January 24, 2007

Rutabaga Capital Management

By: /s/ Dana Cohen

Dana Cohen, Principal