



DIVISION OF  
CORPORATION FINANCE

Mail Stop 3030

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

February 19, 2010

Douglas M. Schirle  
Chief Financial Officer  
GSI Technology, Inc.  
2360 Owen Street  
Santa Clara, California 95054

**Re: GSI Technology, Inc.  
Annual Report on Form 10-K  
Filed June 10, 2009  
File No. 001-33387**

Dear Mr. Schirle:

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

Sincerely,

Daniel Morris  
Special Counsel