



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

DIVISION OF  
CORPORATION FINANCE

February 17, 2017

Via E-mail

Lee-Lean Shu  
President, Chief Executive Officer and Chairman  
GSI Technology, Inc.  
1213 Elko Drive  
Sunnyvale, California 94089

**Re: GSI Technology, Inc.  
Form 10-K for the Fiscal Year Ended March 31, 2016  
Filed June 10, 2016  
File No. 1-33387**

Dear Mr. Shu:

We refer you to our comment letter dated February 2, 2017, regarding business contacts with Sudan and Syria. We have completed our review of this subject matter. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Cecilia Blye

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Amanda Ravitz  
Assistant Director  
Division of Corporation Finance