



DIVISION OF
CORPORATION FINANCE

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

June 29, 2023

Douglas Schirle
Chief Financial Officer
GSI Technology, Inc.
1213 Elko Drive
Sunnyvale, CA 94089

Re: GSI Technology, Inc.
Registration Statement on Form S-3
Filed June 28, 2023
File No. 333-272985

Dear Douglas Schirle:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Alex King at 202-551-8631 with any questions.

Sincerely,

Division of Corporation Finance
Office of Manufacturing