



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-3030

August 17, 2010

Avi S. Katz  
President and Chief Executive Officer  
GigOptix, Inc.  
2300 Geng Road, Suite 250  
Palo Alto, CA 94304

**Re: GigOptix, Inc**  
**Form 10-K for the Fiscal-Year Ended December 31, 2009**  
**Filed March 31, 2010**  
**File No. 333-153362**

Dear Mr. Katz:

As conveyed to counsel on July 1, 2010, we completed our review of the above referenced filing as of that date and did not have any further comments.

Sincerely,

Jeffrey Jaramillo  
Accounting Branch Chief