



DIVISION OF  
CORPORATION FINANCE

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

May 28, 2024

John Schlaefer  
Chief Executive Officer  
GCT Semiconductor Holding, Inc.  
2290 North 1st Street, Suite 201  
San Jose, California 95131

**Re: GCT Semiconductor Holding, Inc.**  
**Registration Statement on Form S-1**  
**Filed May 22, 2024**  
**File No. 333-279600**

Dear John Schlaefer:

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 Eranga Dias at 202-551-8107 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing