



DIVISION OF  
CORPORATION FINANCE

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

February 5, 2024

Daphne Huang  
Chief Financial Officer  
Gorilla Technology Group Inc.  
Meridien House, 42 Upper Berkeley Street, Marble Arch  
London, United Kingdom W1H 5QJ

**Re: Gorilla Technology Group Inc.**  
**Registration Statement on Form F-3**  
**Filed January 26, 2024**  
**File No. 333-276708**

Dear Daphne Huang:

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 Uwem Bassey at 202-551-3433 or Matt Derby at 202-551-3334 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Stephen C. Ashley