



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3030

August 28, 2017

Via E-mail

William J. Thompson
Chairman of the Board of Directors
Giga-tronics Incorporated
5990 Gleason Drive
Dublin, CA 94568

Re: Giga-tronics Incorporated
Preliminary Proxy Statement on Schedule 14A
Filed July 18, 2017
File No. 001-14605

Dear Dr. Thompson:

We have completed our limited review of your filing. 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/ Russell Mancuso

Russell Mancuso
Branch Chief
Office of Electronics and Machinery

cc: Thomas G. Reddy, Esq.
Sheppard, Mullin, Richter & Hampton LLP