



DIVISION OF  
CORPORATION FINANCE

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

October 24, 2018

John R. Regazzi  
Chief Executive Officer  
Giga-tronics Incorporated  
5990 Gleason Drive  
Dublin, CA 94568

**Re: Giga-tronics Incorporated**  
**Registration Statement on Form S-1**  
**Filed October 17, 2018**  
**File No. 333-227874**

Dear Mr. Regazzi:

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 Caleb French at 202-551-6947 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Electronics and Machinery

cc: David J. Gershon, Esq.