

Needham & Company, LLC
3000 Sand Hill Road, Building 2
Menlo Park, CA 94025
Telephone: (650) 854-9111
Facsimile: (650) 854-9853

WR Hambrecht + Co., LLC
539 Bryant Street, Suite 100
San Francisco, CA 94107
Telephone: (415) 551-8600
Facsimile: (415) 551-8686

March 28, 2007

U.S. Securities and Exchange Commission
Division of Corporate Finance
100 F Street, N.E.
Washington, D.C. 20549

**Re: GSI Technology, Inc.
Registration Statement on Form S-1**

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended (the "Securities Act"), we, the representatives of the underwriters (the "Representatives"), hereby join in the request of GSI Technology, Inc. (the "Registrant"), for the acceleration of the effective date of the Registrant's Registration Statement on Form S-1 (File No. 333-139885) (the "Registration Statement"), relating to a public offering of shares of the Registrant's common stock, par value \$0.001 per share, so that the Registration Statement may be declared effective at 9:00 A.M., E.S.T., on March 29, 2007, or as soon thereafter as practicable. This request supersedes our previous request dated March 27, 2007. The undersigned, as Representatives of the underwriters, confirm that they are aware of their obligations under the Securities Act.

Additionally, we hereby advise you that the Preliminary Prospectus dated March 12, 2007, was distributed by the Representatives approximately as follows:

	2,042 copies to anticipated underwriters
	3,671 copies to institutional investors
	1,125 copies to others
Total:	6,838

The undersigned, as Representatives of the underwriters, hereby represent on behalf of the underwriters that the underwriters are acting in compliance and will act in compliance with the provisions of Rule 15c2-8 promulgated under the Securities Exchange Act of 1934, as amended, in connection with the above proposed offering.

Very truly yours,

Needham & Company, LLC
WR Hambrecht + Co., LLC
Robert W. Baird & Co., Incorporated
Stanford Group Company
as representatives of the several underwriters

By: Needham & Company, LLC

By: /s/ CHAD W. KECK

Title: Vice Chairman

By: WR Hambrecht + Co., LLC

By: /s/ CRAIG B. JAMPOL

Title: Managing Director
