

June 29, 2023

Douglas Schirle  
Chief Financial Officer  
GSI Technology, Inc.  
1213 Elko Drive  
Sunnyvale, CA 94089

Inc.

Statement on Form S-3

Re: GSI Technology,

Registration

Filed June 28, 2023

File No. 333-272985

Dear Douglas Schirle:

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 Alex

King at 202-551-8631 with any questions.

Sincerely,

Division of Corporation Finance

Office of Manufacturing