



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

DIVISION OF  
CORPORATION FINANCE

May 9, 2022

Ken Rizvi  
Chief Financial Officer  
SMART Global Holdings, Inc.  
c/o Maples Corporate Services Limited  
P.O. Box 309  
Grand Cayman, Cayman Islands KY1-1104

**Re: SMART Global Holdings, Inc.**  
**Form 10-K for the Fiscal Year Ended August 27, 2021**  
**Filed October 25, 2021**  
**File No. 001-38102**

Dear Mr. Rizvi:

We have completed our 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,

Division of Corporation Finance  
Office of Manufacturing