



DIVISION OF
CORPORATION FINANCE

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

March 26, 2024

Donald McClymont
Chief Executive Officer
indie Semiconductor, Inc.
32 Journey
Aliso Viejo, California 92656

Re: indie Semiconductor, Inc.
Registration Statement on Form S-3
Filed on March 21, 2024
File No. 333-278144

Dear Donald McClymont:

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 Sarah Sidwell at 202-551-4733 with any questions.

Sincerely,

Division of Corporation Finance
Office of Manufacturing