



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

DIVISION OF  
CORPORATION FINANCE

December 8, 2023

Raluca Dinu  
Chief Executive Officer  
GigCapital5, Inc.  
1731 Embarcadero Rd., Suite 200  
Palo Alto, CA 94303

**Re: GigCapital5, Inc.**  
**Amended Preliminary Proxy Statement on Schedule 14A**  
**Filed December 8, 2023**  
**File No. 001-40839**

Dear Raluca Dinu:

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 Industrial Applications and  
Services

cc: Jeffrey C. Selman, Esq.