

September 21, 2021

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

Re: GigCapital5, Inc.
Amendment No. 4 to
Filed September 20,
File No. 333-254038

Registration Statement on Form S-1
2021

Dear Mr. Dinu:

We have reviewed your amended registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments.

Amendment No. 4 to Registration Statement on Form S-1
General

1. Please revise the fee table so that the current structure of the offering is reflected in the table. Any clarifying information you would like to provide may be included via footnote but the table should be accurate as to the number of securities associated with the registration statement.

Raluca Dinu
FirstName LastName Raluca Dinu
GigCapital5, Inc.
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September NameGigCapital5,
2021 Inc.

September
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FirstName LastName

You may contact Jeff Gordon at 202-551-3866 or John Cash at 202-551-3768 if you have questions regarding comments on the financial statements and related matters. Please contact Erin Purnell at 202-551-3454 or Jay Ingram at 202-551-3397 with any other questions.

Sincerely,
Division of
Office of

Corporation Finance
Manufacturing