

January 2, 2024

Larry Lei Wu  
Chief Executive Officer  
GigaCloud Technology Inc  
Unit A, 12/F, Shun Ho Tower  
24-30 Ice House Street  
Central, Hong Kong

Technology Inc

Fiscal Year Ended December 31, 2022

Re: GigaCloud

Form 20-F for

File No. 001-41454

Dear Larry Lei Wu:

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 Trade & Services