



DIVISION OF
CORPORATION FINANCE

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

January 18, 2023

Andrew McBride
Chief Financial Officer
Gores Holdings IX, Inc.
6260 Lookout Road
Boulder, CO 80301

Re: Gores Holdings IX, Inc.
Form 10-K for the year ended December 31, 2021
File No. 001-41215

Dear Andrew McBride:

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 Real Estate & Construction