

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

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

> Re: GigaCloud Technology Inc Form 20-F for Fiscal Year Ended December 31, 2022 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