

GIGCAPITAL, INC.
4 Palo Alto Square, Suite 232
3000 El Camino Real
Palo Alto, CA 94306

December 5, 2017

Larry Spigel
Assistant Director
AD Office 11 – Telecommunications
Securities and Exchange Commission
100 F Street, NE
Washington, D.C. 20549

**Re: GigCapital, Inc.
Amendment No. 1 to Registration Statement on Form S-1
Filed November 28, 2017
File No. 333-221581**

Dear Mr. Spigel:

In accordance with Rule 460 and Rule 461 under the Securities Act of 1933, as amended, the undersigned registrant, GigCapital, Inc., a Delaware corporation (the "Company"), hereby requests that the effectiveness of the above-referenced Registration Statement on Form S-1 (the "Registration Statement"), be accelerated so that the Registration Statement becomes effective at 4:00 p.m. Eastern Standard Time on December 7, 2017, or as soon thereafter as practicable.

The Company confirms that it is aware of its responsibilities under the Securities Act of 1933, as amended, and the Securities Exchange Act of 1934, as amended, as they relate to the proposed public offering of the securities specified in the Registration Statement.

Very truly yours,

GIGCAPITAL, INC.

By: /s/ Avi S. Katz
Avi S. Katz
Chief Executive Officer

cc: Jeffrey C. Selman
Jason Simon
Alan Annex

December 5, 2017

VIA EDGAR

Larry Spigel
Assistant Director
AD Office 11 – Telecommunications
Securities and Exchange Commission
100 F Street, NE
Washington, D.C. 20549

**Re: GigCapital, Inc.
Registration Statement on Form S-1
File No. 333-221581**

Ladies and Gentlemen:

In accordance with Rule 461 of the General Rules and Regulations of the Securities Act of 1933, as amended (the “*Act*”), the undersigned, for itself and the other several underwriters, hereby joins in the request of GigCapital, Inc., a Delaware corporation (the “*Company*”), that the effective time and date of the Company’s Registration Statement on Form S-1 (File No. 333-221581) be accelerated to 4:00 p.m., Eastern Standard Time, on Thursday, December 7, 2017 or as soon as practicable thereafter.

Pursuant to Rule 460 of the General Rules and Regulations under the Act, the undersigned advises that as of the date hereof, approximately 105 copies of the preliminary prospectus dated November 28, 2017, have been distributed to prospective underwriters and dealers, institutional investors, retail investors and others.

The undersigned advises that it has complied and will continue to comply with the requirements of Rule 15c2-8 under the Securities and Exchange Act of 1934, as amended.

[Signature Page Follows]

Very truly yours,

COWEN AND COMPANY, LLC
for itself the other several underwriters

By: /s/ Bill Follis

Name: Bill Follis

Title: Managing Director