

January 27, 2021

Avi S. Katz
Executive Chairman
GigCapital4, Inc.
1731 Embarcadero Rd., Suite 200
Palo Alto, CA 94303

Re: GigCapital4, Inc.
Registration

Statement on Form S-1
2021

Filed January 22,

File No. 333-252315
Draft Registration

Statement on Form S-1
2020

Filed December 31,

CIK No. 0001836981

Dear Dr. Katz:

We have reviewed your 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.

Form S-1 filed January 22, 2021

Dilution, page 71

1. Please revise to include dilution and related disclosures along with calculations of pro forma net tangible book value per share under the scenario if the underwriters exercise their option to purchase additional units in full.

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.

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January 27, 2021
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Refer to Rules 460 and 461 regarding requests for acceleration. Please allow adequate time for us to review any amendment prior to the requested effective date of the registration statement.

You may contact Steve Lo at (202) 551- 3394 or Raj Rajan at (202) 551-3388 if you have questions regarding comments on the financial statements and related matters. Please contact Kevin Dougherty at (202) 551-3271 or Laura Nicholson, Special Counsel, at (202) 551-3584 with any other questions.

FirstName LastNameAvi S. Katz

Corporation Finance
Comapany NameGigCapital4, Inc.

Transportation
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cc: Jeffrey C. Selman, Esq.
FirstName LastName

Sincerely,

Division of

Office of Energy &