

QT Imaging Holdings, Inc.
c/o DLA Piper LLP (US)
555 Mission Street, Suite 2400
San Francisco, California 94105-2933
(415) 836-2533

May 20, 2024

Via EDGAR

U.S. Securities and Exchange Commission
Division of Corporation Finance
Office of Industrial Applications and Services
100 F Street, NE
Washington, DC 20549

Re: QT Imaging Holdings, Inc.
Registration Statement on Form S-1, as amended
File No. 333-278460
Acceleration Request

Ladies and Gentlemen:

Pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended, QT Imaging Holdings, Inc. hereby requests that the effectiveness of the above-referenced Registration Statement be accelerated so that such Registration Statement will become effective at 4:00 p.m., Eastern Time, on Wednesday, May 22, 2024, or as soon thereafter as practicable.

Please notify Elena Nrtina, counsel to the Company, at (415) 836-2533, as soon as the Registration Statement has been declared effective, if you have any other questions or concerns regarding this matter.

Sincerely,

/s/ Dr. Raluca Dinu

Name: Dr. Raluca Dinu

Title: Chief Executive Officer