

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

April 1, 2026

**Via EDGAR**

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

**Re: QT Imaging Holdings, Inc.**  
**Registration Statement on Form S-3**  
**File No. 333-294705**  
**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 Friday, April 3, 2026, 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, or if you have any other questions or concerns regarding this matter.

Sincerely,

/s/ Dr. Raluca Dinu

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Name: Dr. Raluca Dinu  
Title: Chief Executive Officer