

**SHIMMICK CORPORATION**  
**530 Technology Drive, Suite 300**  
**Irvine, CA 92618**  
**(949) 333-1500**

November 9, 2023

**VIA EDGAR**

Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549  
Attn: Stacie Gorman  
Jeffrey Gabor

**Re: Shimmick Corporation (the “Company”)**  
**Registration Statement on Form S-1 (the “Registration Statement”)**  
**File No. 333-274870**  
**Withdrawal of Acceleration Request**

Ladies and Gentlemen:

Reference is made to our letter, filed as correspondence via EDGAR on November 7, 2023, in which we requested the acceleration of the effective date of the above-referenced Registration Statement for 4:00 p.m., Eastern Time, on November 8, 2023, or as soon as possible thereafter, in accordance with Rule 461 under the Securities Act of 1933, as amended.

We are no longer requesting that such Registration Statement be declared effective at this time, and we hereby formally withdraw our request for acceleration of the effective date.

If you require any additional information with respect to this letter, please contact Zachary Davis at (404) 572-2770 or Alan Noskow at (202) 626-5572 of King & Spalding LLP.

*[Signature Page Follows]*

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Very truly yours,

**SHIMMICK CORPORATION**

By: /s/ Devin J. Nordhagen

Name: Devin J. Nordhagen

Title: Executive Vice President, Chief Financial Officer

cc: Mitchell B. Goldstein, Shimmick Corporation  
Steven E. Richards, Shimmick Corporation  
Zachary Davis, King & Spalding LLP  
Alan Noskow, King & Spalding LLP

*[Signature Page to Shimmick Corporation Withdrawal of Acceleration Request]*