

November 9, 2023

VIA EDGAR

Stacie Gorman
Jeffrey Gabor

Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549

**Re: Shimmick Corporation
Acceleration Request for Shimmick Corporation
Registration Statement on Form S-1
File No. 333-274870**

Ladies and Gentlemen:

Pursuant to Rule 461 of Regulation C of the General Rules and Regulations under the Securities Act of 1933, as amended (the “Securities Act”), Shimmick Corporation (the “Company”) hereby requests that the effective date of the above-referenced Registration Statement be accelerated so that it may become effective at 5:00 p.m., Eastern Time, on November 13, 2023, or as soon as possible thereafter, or at such later time as the Company or its counsel may request via telephone call to the staff. In this regard, the Company is aware of its obligations under the Securities Act.

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]

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 Acceleration Request]