

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

November 2, 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 October 30, 2023, in which we requested the acceleration of the effective date of the above-referenced Registration Statement for 5:00 p.m., Eastern Time, on November 1, 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]

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]