



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

March 31, 2026

Dr. Raluca Dinu  
Chief Executive Officer  
QT Imaging Holdings, Inc.  
3 Hamilton Landing, Suite 160  
Novato, CA 94949

**Re: QT Imaging Holdings, Inc.**  
**Registration Statement on Form S-3**  
**Filed March 27, 2026**  
**File No. 333-294705**

Dear Dr. Raluca Dinu:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Juan Grana at 202-551-6034 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Industrial Applications and Services

cc: Jeffrey C. Selman, Esq.