

June 23, 2022

Sih-Ping Koh  
Chief Executive Officer  
Gorilla Technology Group Inc.  
7F, No.302, Ruey Kuang Road  
Neihu, Taipei 114720, Taiwan, R.O.C.

Re: Gorilla Technology

Group Inc.

Amendment No. 4 to

Registration Statement on Form F-4

Filed June 13, 2022  
File No. 333-262069

Dear Dr. Koh:

We have reviewed your amended registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our June 8, 2022 letter.

Sih-Ping Koh  
FirstName LastNameSih-Ping  
Gorilla Technology Group Inc.Koh  
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June NameGorilla Technology Group Inc.  
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FirstName LastName  
Amendment No. 4 to Registration Statement on Form F-4

Unaudited Pro Forma Condensed Combined Financial Information  
Contingent Value Rights, page 183

1. We note the revisions made in response to our prior comment 10. Please clarify why no amounts attributable to the issuance of Contingent Value Rights ("CVRs") are being reported in the pro forma financial statements. Tell us and disclose how the CVRs will be accounted for upon their inception and subsequently measured. Please clarify how you "determined that the value will be inherently reflected within the quoted price of Global s shares used in valuing the consideration given to Global s shareholders" when the CVRs are not yet outstanding and are only being granted to Global's shareholders and PIPE investors. In addition, tell us how the CVRs issued to the PIPE investors are being accounted for in the pro forma financial statements. Please provide a comprehensive analysis that supports your accounting and presentation in the pro forma financial statements.

General

2. With a view toward disclosure, please tell us whether your sponsor is,

is controlled by, or  
has substantial ties with a non-U.S. person. Please also tell us  
whether anyone or any  
entity associated with or otherwise involved in the transaction, is,  
is controlled by, or has  
substantial ties with a non-U.S. person. If so, also include risk  
factor disclosure that  
addresses how this fact could impact your ability to complete your  
initial business  
combination. For instance, discuss the risk to investors that you may  
not be able to  
complete an initial business combination with a U.S. target company  
should the  
transaction be subject to review by a U.S. government entity, such as  
the Committee on  
Foreign Investment in the United States (CFIUS), or ultimately  
prohibited. Further,  
disclose that the time necessary for government review of the  
transaction or a decision to  
prohibit the transaction could prevent you from completing an initial  
business  
combination and require you to liquidate. Disclose the consequences of  
liquidation to  
investors, such as the losses of the investment opportunity in a  
target company, any price  
appreciation in the combined company, and the warrants, which would  
expire worthless.

Sih-Ping Koh  
FirstName LastNameSih-Ping  
Gorilla Technology Group Inc.Koh  
Comapany  
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FirstName LastName

You may contact Ryan Rohn, Senior Staff Accountant, at 202-551-3739 or  
Stephen  
Krikorian, Accounting Branch Chief, at 202-551-3488 if you have questions  
regarding  
comments on the financial statements and related matters. Please contact Kyle  
Wiley, Staff  
Attorney, at 202-344-5791 or Josh Shainess, Legal Branch Chief, at 202-551-7951  
with any  
other questions.

Sincerely,

Division of

Office of Technology

Corporation Finance

cc: David Bartz