



DIVISION OF  
CORPORATION FINANCE

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

May 8, 2024

Steven Gatoff  
Chief Financial Officer  
Inseego Corp.  
9710 Scranton Road, Suite 200  
San Diego, CA 92121

**Re: Inseego Corp.**  
**Form 10-K for the Fiscal Year Ended December 31, 2023**  
**File No. 001-38358**

Dear Steven Gatoff:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing