



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

November 10, 2008

Ronald D. Black  
Chief Executive Officer  
Wavecom S.A.  
3, esplanade du Foncet  
92442 Issy-les-Moulineaux Cedex - France

**Re: Wavecom S.A.**  
**Form 20-F for the Fiscal Year Ended December 31, 2007**  
**Filed April 8, 2008**  
**File No. 0-300078**

Dear Mr. Black:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel  
Assistant Director