



DIVISION OF
CORPORATION FINANCE

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

December 8, 2023

Peter Liu
Chief Executive Officer
SONIM TECHNOLOGIES INC
4445 Eastgate Mall, Suite 200
San Diego, CA 92121

Re: SONIM TECHNOLOGIES INC
Registration Statement on Form S-3
Filed December 1, 2023
File No. 333-275847

Dear Peter Liu:

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 Eranga Dias at 202-551-8107 with any questions.

Sincerely,

Division of Corporation Finance
Office of Manufacturing