



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

DIVISION OF  
CORPORATION FINANCE

February 11, 2021

Stephanie Sogawa  
General Counsel  
Sonim Technologies, Inc.  
6836 Bee Cave Road, Bldg. 1. S#279  
Austin, TX 78746

**Re: Sonim Technologies, Inc.**  
**Form 8-K Filed December 29, 2020**  
**Exhibit 10.1**  
**Form 8-K Filed December 23, 2020**  
**Exhibit 10.1**  
**File No. 001-38907**

Dear Ms. Bechen,

We have concluded our assessment of your redacted exhibits for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance