



DIVISION OF  
CORPORATION FINANCE

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

June 22, 2021

Daniel Hodges  
Chief Executive Officer  
COMSovereign Holding Corp.  
5000 Quorum Drive, Suite 400  
Dallas, TX 75254

**Re: COMSovereign Holding Corp.  
Registration Statement on Form S-1  
Filed June 14, 2021  
File No. 333-257073**

Dear Mr. Hodges:

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 Charles Eastman at (202) 551-3794 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing