



DIVISION OF
CORPORATION FINANCE

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

September 29, 2021

Kevin Sherlock
General Counsel
COMSovereign Holding Corp.
5000 Quorum Drive, Suite 400
Dallas, TX 75254

**Re: COMSovereign Holding Corp.
Registration Statement on Form S-3
Filed September 27, 2021
File No. 333-259819**

Dear Mr. Sherlock:

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 Gregory Herbers at 202-551-8028 with any questions.

Sincerely,

Division of Corporation Finance
Office of Manufacturing

cc: Eric Hellige