



DIVISION OF  
CORPORATION FINANCE

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

August 5, 2022

Daniel Tassé  
Chief Executive Officer  
DBV Technologies S.A.  
106 Allen Road  
Suite 400  
Basking Ridge, New Jersey 07920

**Re: DBV Technologies S.A.**  
**Registration Statement on Form S-3**  
**Filed August 1, 2022**  
**File No. 333-266448**

Dear Mr. Tassé:

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 Dillon Hagius at 202-551-7967 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Madison A. Jones