

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

DIVISION OF CORPORATION FINANCE

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