



1975 South Grant Street  
Suite 750  
San Mateo, CA 94402

VIA EDGAR

May 9, 2019

United States Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington D.C., 20549

Attn: Joshua Shainess  
Celeste M. Murphy  
Kathryn Jacobson  
Lisa Etheredge

**Re: Sonim Technologies, Inc.  
Registration Statement on Form S-1  
File No. 333-230887**

**Acceleration Request**

**Requested Date: Thursday, May 9, 2019**

**Requested Time: 4:00 P.M. Eastern Daylight Time**

Ladies and Gentlemen:

In accordance with Rule 461 under the Securities Act of 1933, as amended, the undersigned registrant (the "**Registrant**") hereby requests that the Securities and Exchange Commission (the "**Commission**") take appropriate action to cause the above-referenced Registration Statement on Form S-1 (File No. 333-230887) (the "**Registration Statement**") to become effective on May 9, 2019, at 4:00 p.m., Eastern Daylight Time, or as soon thereafter as is practicable, or at such later time as the Registrant or its counsel may orally request via telephone call to the staff of the Commission (the "**Staff**"). The Registrant hereby authorizes each of Jon Gavenman and Milson Yu of Cooley LLP, counsel to the Registrant, to make such request on its behalf.

Once the Registration Statement has been declared effective, please orally confirm that event with Jon Gavenman of Cooley LLP, counsel to the Registrant, at (650) 843-5055, or in his absence, Milson Yu of Cooley LLP at (650)843-5296.

Cooley LLP 3175 Hanover Street Palo Alto, CA 94304-1130  
t: (650) 843-5000 f: (650) 849-7400 cooley.com

---

May 9, 2019  
Page Two

Sincerely,

Sonim Technologies, Inc.

By: /s/ Robert Plaschke

Robert Plaschke  
Chief Executive Officer

cc: James Walker, Sonim Technologies, Inc.  
Jon Gavenman, Cooley LLP  
Marina Remennik, Cooley LLP  
Milson Yu, Cooley LLP  
Richard Kline, Goodwin Procter LLP  
Heidi Mayon, Goodwin Procter LLP

Cooley LLP 3175 Hanover Street Palo Alto, CA 94304-1130  
t: (650) 843-5000 f: (650) 849-7400 cooley.com