



DIVISION OF  
CORPORATION FINANCE

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

April 25, 2025

Clayton Crolius  
Chief Financial Officer  
Sonim Technologies, Inc.  
4445 Eastgate Mall, Suite 200  
San Diego, CA 92121

**Re: Sonim Technologies, Inc.**  
**Draft Registration Statement on Form S-1**  
**Submitted April 18, 2025.**  
**CIK No. 0001178697**

Dear Clayton Crolius:

This is to advise you that we do not intend to review your registration statement.

We request that you publicly file your registration statement at least two business days prior to the requested effective date and time. 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 Jenny O'Shanick at 202-551-8005 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing

cc: William N. Haddad