

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

DIVISION OF CORPORATION FINANCE

August 14, 2023

Jorge Martell Chief Financial Officer OneSpan Inc. 121 West Wacker Drive, Suite 2050 Chicago, Illinois 60601

> Re: OneSpan Inc. Form 10-K for the Fiscal Year Ended December 31, 2022 Filed February 28, 2023 File No. 000-24389

Dear Jorge Martell:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance Office of Technology