



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

November 10, 2008

Ronald D. Black
Chief Executive Officer
Wavecom S.A.
3, esplanade du Foncet
92442 Issy-les-Moulineaux Cedex - France

**Re: Wavecom S.A.
Form 20-F for the Fiscal Year Ended December 31, 2007
Filed April 8, 2008
File No. 0-300078**

Dear Mr. Black:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel
Assistant Director