



DIVISION OF  
CORPORATION FINANCE

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

May 1, 2019

Robert Plaschke  
Chief Executive Officer  
Sonim Technologies, Inc.  
1875 South Grant Street  
Suite 750  
San Mateo, CA 94402

**Re: Sonim Technologies, Inc.**  
**Registration Statement on Form S-1**  
**Exhibit No. 10.11**  
**Filed April 15, 2019**  
**File No. 333-230887**

Dear Mr. Plaschke:

We have concluded our assessment of your redacted exhibit for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance