



DIVISION OF  
CORPORATION FINANCE

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

June 21, 2019

Sally Rau  
General Counsel  
Cambium Networks Corporation  
3800 Golf Road, Suite 360  
Rolling Meadows, IL 60008

**Re: Cambium Networks Corporation  
Amendment No. 1 to Registration Statement on Form S-1  
Filed June 13, 2019  
Correspondence dated June 13, 2019  
File No. 333-231789**

Dear Ms. Rau:

We have reviewed your amended registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments.

Amendment No. 1 to Registration Statement on Form S-1 Filed June 13, 2019

The Offering, page 10

1. If material, please provide a range by which your use of \$30.7 million of the net proceeds to pay down your indebtedness under your credit facility could change.

Dilution, page 51

2. Please revise your disclosures and the accompanying table to clarify that you have a pro forma net tangible deficit and pro forma net tangible deficit per share as of March 31, 2019, not book value.

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Consolidated Financial Statements  
Consolidated Balance Sheets, page F-3

3. Please revise the pro forma balance sheet information to also give effect to the recapitalization as of March 31, 2019. In a footnote to your financial statements, please explain in sufficient detail the pro forma adjustments that give effect to the change in capitalization. For example, discussion should explain how you determined the number of shares to be issued in the recapitalization. See Rule 11-01(a)(8) of Regulation S-X.

You may contact Lisa Etheredge, Senior Staff Accountant, at (202) 551-3424 or Robert S. Littlepage, Accounting Branch Chief, at (202) 551-3361 if you have questions regarding comments on the financial statements and related matters. Please contact Gregory Dundas, Attorney Adviser, at (202) 551-3436 or Celeste Murphy, Legal Branch Chief, at (202) 551-3257 with any other questions.

Sincerely,

Division of Corporation Finance  
Office of Telecommunications

cc: Martin A. Wellington, Esq.