



DIVISION OF
CORPORATION FINANCE

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

December 17, 2024

Deborah Choate
Chief Financial Officer
Sequans Communications S.A.
15-55 boulevard Charles de Gaulle
92700 Colombes, France

Re: Sequans Communications S.A.
Form 20-F for the Year Ended December 31, 2023
Filed May 15, 2024
File No. 001-35135

Dear Deborah Choate:

We have limited our review of your filing to the financial statements and related disclosures and have the following comment(s).

Please respond to this letter within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe a comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this letter, we may have additional comments.

Form 20-F for the Year Ended December 31, 2023

Financial Statements

Consolidated Statements of Changes in Equity (Deficit), page F-8

1. We refer to your "incorporation of losses" in both 2022 and 2023 in the amounts of \$327,463 and \$12,727, respectively. Your disclosure in note 12 indicates that you reduced your share capital and premium in order to reduce your accumulated deficit. Please provide further information concerning these transactions and the authoritative accounting literature that supports the basis for your conclusions.

In closing, 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.

December 17, 2024

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Please contact Heather Clark at 202-551-3624 or Kevin Woody at 202-551-3629 with any questions.

Sincerely,

Division of Corporation Finance
Office of Manufacturing