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October 16, 2023

U.S. Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549
Attention: Vanessa Robertson
Mary Mast
Joshua Gorsky
Jason Drory

Re: Abivax SA
Registration Statement on Form F-1
Filed on September 29, 2023
File No. 333-274780

Ladies and Gentlemen:

On behalf of Abivax SA (the “**Company**”), we are providing this letter in response to the comment of the staff (the “**Staff**”) of the U.S. Securities and Exchange Commission (the “**Commission**”) Division of Corporation Finance contained in its letter, dated October 5, 2023 (the “**Comment Letter**”), relating to the Company’s Registration Statement on Form F-1, filed on September 29, 2023 (the “**Registration Statement**”).

In response to the comment set forth in the Comment Letter, the Company has revised the Registration Statement and is filing an amendment to the Registration Statement (the “**Amended Registration Statement**”) with this response letter, which reflects changes made in response to the comment contained in the Comment Letter.

The numbering of the paragraph below corresponds to the numbering of the comment contained in the Comment Letter, which, for your convenience, we have incorporated into this response letter in italics. Page references in the text of this response letter correspond to the page numbers of the Amended Registration Statement. Capitalized terms used but not otherwise defined in this letter shall have the meanings set forth in the Amended Registration Statement.

Registration Statement on Form F-1 filed September 29, 2023

Dilution, page 86

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1. *Please explain why you did not deduct goodwill from total assets to calculate net tangible book value per share as of June 30, 2023.*

In response to the Staff's comment, the Company has updated its disclosure on page 88 to deduct goodwill from total assets to calculate net tangible book value per share as of June 30, 2023.

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Please direct any questions or further comments concerning the Registration Statement or this response letter to either the undersigned at (212) 479-6474, Marc Recht of Cooley LLP at (617) 937-2316, Ryan Sansom of Cooley LLP at (617) 937-2335 or Denny Won of Cooley LLP at (415) 693-2032.

Sincerely,

/s/ Divakar Gupta

Divakar Gupta

cc: Marc de Garidel, Abivax SA
Didier Blondel, Abivax SA
Marc Recht, Cooley LLP
Ryan Sansom, Cooley LLP
Denny Won, Cooley LLP
Nathan Ajiashvili, Latham & Watkins LLP
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