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October 18, 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
Amendment No. 1 to Registration Statement on Form F-1
Filed on October 16, 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 17, 2023 (the “*Comment Letter*”), relating to the Company’s Amendment No. 1 to the Registration Statement on Form F-1, filed on October 16, 2023 (the “*Amendment No. 1 Registration Statement*”).

In response to the comment set forth in the Comment Letter, the Company has revised the Amendment No. 1 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.

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Page Two

Amendment No. 1 to Registration Statement on Form F-1, filed October 16, 2023

Capitalization, page 85

1. Please revise the description in the second bullet to quantify separately the amount of the tranches drawn for the Kreos/Claret OCABSA and Heights Convertible Notes as well as the amounts repaid under the First KC Agreement, the Second KC Agreement and the OCEANE bonds.

In response to the Staff's comment, the Company has updated its disclosure on pages 85 and 86.

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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
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