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September 29, 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. 2 to Draft Registration Statement on Form F-1
Submitted on September 8, 2023
CIK No. 0001956827**

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 September 20, 2023 (the “**Comment Letter**”), relating to the Company’s Amendment No. 2 to the Confidential Draft Registration Statement on Form F-1, confidentially submitted on September 8, 2023 (the “**Draft Registration Statement**”).

In response to the comment set forth in the Comment Letter, the Company has revised the Registration Statement on Form F-1 (the “**Registration Statement**”) and is filing a 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 Registration Statement. Capitalized terms used but not otherwise defined in this letter shall have the meanings set forth in the Registration Statement.

Amendment No. 2 to Draft Registration Statement on Form F-1 submitted September 8, 2023

Cooley LLP 55 Hudson Yards, New York, NY 10001-2157
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Risk Factors—Risks Related to our Financial Position and Need for Additional Capital

We have significant debt commitments, which require us to meet certain operating covenants, and if we fail to comply with those covenants...., page 21

1. *We note your disclosure stating that as security for the Kreos/Claret Financing, “the Secured Lenders benefit from the grant of first-ranking collateral on [y]our principal tangible and intangible assets, including . . . intellectual property rights in [y]our lead drug candidate[.]” Please revise your disclosure to provide a separate risk factor detailing the risks associated with pledging the intellectual property rights in your lead drug candidate as security for the Kreos/Claret Financing.*

In response to the Staff’s comment, the Company has amended its disclosure on pages 8, 23 and 24.

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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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