

November 22, 2024

Marc de Garidel  
Chief Executive Officer  
Abivax S.A.  
7-11 boulevard Haussmann  
76009 Paris  
France

Re: Abivax S.A.  
Registration Statement on Form F-3  
Filed November 19, 2024  
File No. 333-283336

Dear Marc de Garidel:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Lauren Hamill at 303-844-1008 with any questions.

Sincerely,  
  
Division of  
  
Office of Life

Corporation Finance

Sciences  
cc: Minkyu Park