



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

November 23, 2010

Via Mail and Facsimile (416-784-7565)

Gerald T. McCaughey  
President and Chief Executive Officer  
Canadian Imperial Bank of Commerce  
Commerce Court  
Toronto, Ontario  
Canada, M5L 1A2

**Re: Canadian Imperial Bank of Commerce  
Form 40-F for the Fiscal Year Ended October 31, 2009  
Filed December 7, 2009  
File No. 1-14678  
Response Letter Filed November 8, 2010**

Dear Mr. McCaughey:

We refer you to our comment letter dated September 30, 2010 regarding business contacts with Iran and Cuba. We have completed our review of this subject matter and have no further comments at this time.

Sincerely,

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Todd Schiffman  
Assistant Director  
Division of Corporation Finance