



DIVISION OF  
CORPORATION FINANCE

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

June 23, 2021

Victor Dodig  
President and Chief Executive Officer  
Canadian Imperial Bank of Commerce  
Commerce Court  
Toronto, Ontario, Canada M5L 1A2

**Re: Canadian Imperial Bank of Commerce**  
**Registration Statement on Form F-3**  
**Filed June 15, 2021**  
**File No. 333-257113**

Dear Mr. Dodig:

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 David Lin, Staff Attorney, at (202) 551-3552 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Finance