



DIVISION OF  
CORPORATION FINANCE

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

August 7, 2023

Victor G. Dodig  
President and Chief Executive Officer  
Canadian Imperial Bank of Commerce  
81 Bay Street, CIBC Squar  
Toronto, Ontario, Canada M5J 0E7

**Re: Canadian Imperial Bank of Commerce  
Registration Statement on Form F-3  
Filed July 28, 2023  
File No. 333-273505**

Dear Victor G. 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 Robert Arzonetti at (202) 551-8819 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Finance

cc: Edward S. Best