



DIVISION OF  
CORPORATION FINANCE

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

September 30, 2024

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

**Re: Canadian Imperial Bank of Commerce  
Registration Statement on Form F-3  
Filed September 24, 2024  
File No. 333-282307**

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 Madeleine Joy Mateo at 202-551-3465 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Finance

cc: Susan Rabinowitz, Esq.