

CXAPP INC.
Four Palo Alto Square, Suite 200
3000 El Camino Real
Palo Alto, California 94306

September 30, 2024

VIA EDGAR

Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549

Attn: Charli Wilson
Matthew Derby
Division of Corporation Finance
Office of Technology

RE: CXApp Inc. (the "Company")
Registration Statement on Form S-1, originally filed on August 9, 2024
File No. 333-281452

Ladies and Gentlemen:

Reference is made to our letter filed as correspondence via EDGAR on September 27, 2024, in which we requested acceleration of the effective date of the above-referenced Registration Statement on Form S-1 (File No. 333-281452) (the "Registration Statement") to Monday, September 30, 2024, at 4:30 p.m. Washington, D.C. time, or as soon as practicable thereafter, pursuant to Rule 461 under the Securities Act of 1933, as amended.

Please be advised that the Company hereby withdraws its request for acceleration of the effective date of the Registration Statement. The Company will notify the Staff when it intends to request acceleration in the future. We appreciate the Staff's attention to this matter.

Very truly yours,

CXApp Inc.

By: /s/ Khurram P. Sheikh
Name: Khurram P. Sheikh
Title: Chief Executive Officer

cc: Michael J. Mies, Skadden, Arps, Slate, Meagher & Flom LLP
