

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

September 25, 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:

Pursuant to Rule 461(a) under the Securities Act of 1933, as amended, the Company hereby respectfully requests that the effective date of the Company's Registration Statement on Form S-1 (File No. 333-281452) be accelerated by the Securities and Exchange Commission to 4:30 p.m. Washington D.C. time on September 27, 2024, or as soon as practicable thereafter.

We request that we be notified of such effectiveness by a telephone call to Michael J. Mies of Skadden, Arps, Slate, Meagher & Flom LLP at (650) 470-3130 and that such effectiveness also be confirmed in writing.

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
