

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

July 3, 2023

Tyler Danielson Interim Chief Executive Officer FOXO TECHNOLOGIES INC. 729 N. Washington Ave., Suite 600 Minneapolis, Minnesota 55401

> Re: FOXO TECHNOLOGIES INC. Registration Statement on Form S-1 Filed June 23, 2023 File No. 333-272892

Dear Tyler Danielson:

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 Margaret Schwartz at 202-551-7153 with any questions.

Sincerely,

Division of Corporation Finance Office of Industrial Applications and Services

cc: Blake Baron, Esq.