



DIVISION OF  
CORPORATION FINANCE

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

September 1, 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 August 25, 2023  
File No. 333-274221**

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 Jane Park at 202-551-7439 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Industrial Applications and  
Services

cc: Blake Baron, Esq.