



DIVISION OF  
CORPORATION FINANCE

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

January 7, 2025

Seamus Lagan  
Chief Executive Officer  
FOXO Technologies Inc.  
729 N. Washington Ave., Suite 600  
Minneapolis, MN 55401

**Re: FOXO Technologies Inc.**  
**Amendment No. 2 to Preliminary Proxy Statement on Schedule 14A**  
**Filed January 3, 2025**  
**File No. 001-39783**

Dear Seamus Lagan:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Industrial Applications and  
Services

cc: J. Thomas Cookson, Esq.