

April 11, 2023

Thomas FitzGerald  
General Counsel  
ZeroFox Holdings, Inc.  
1834 S. Charles Street  
Baltimore, Maryland, 21230

Inc.

Statement on Form S-1

2023

Re: ZeroFox Holdings,

Registration

Filed March 31,

File No. 333-271028

Dear Thomas FitzGerald:

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 Rucha Pandit at (202) 551-6022 with any questions.

Sincerely,

Division of Corporation Finance

Office of Trade & Services

cc:

Jeffrey Ostrager