

September 23, 2021

Meng Dong James Tan  
Chief Executive Officer  
8i Acquisition 2 Corp.  
c/o 6 Eu Tong Sen Street  
#08-13 Singapore 059817

Corp.  
Registration Statement on Form S-1  
2021

Re: 8i Acquisition 2  
Amended  
Filed September 17,  
File No. 333-256455

Dear Mr. Tan:

We have reviewed your amended registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our September 3, 2021 letter.

Amendment No. 3 to Form S-1

Dilution, page 47

1. The footnote to the line item labeled "Net proceeds from this offering and private units" discloses that you have directed the underwriters to sell the aggregate of 400,000 units in the offering. Please tell us if or how this is reflected in this line item.  
Capitalization, page 48

2. Please tell us how you determined the value of the 4,600,000 ordinary shares subject to conversion/tender of \$37,603,350 and how this reconciles with your disclosure in possible footnote (4).

Meng Dong James Tan  
8i Acquisition 2 Corp.  
September 23, 2021  
Page 2  
Balance Sheet , page F-3

3. Please revise your statement at the bottom of the page to remove the reference to "unaudited" financial statements. This comment also applies to your financial statements on pages F-4 through F-6.  
You may contact Dale Welcome at 202-551-3865 or John Cash at 202-551-3768 if you have questions regarding comments on the financial statements and related matters. Please contact Jay Ingram at 202-551-3397 with any other questions.

FirstName LastNameMeng Dong James Tan  
Comapany Name8i Acquisition 2 Corp.

Corporation Finance  
September 23, 2021 Page 2  
Manufacturing  
FirstName LastName

Sincerely,  
Division of  
Office of