

May 14, 2021

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

Corp.  
Statement on Form S-1  
2021

Re: 8i Acquisition 2  
Draft Registration  
Filed April 19,  
File No. 377-04686

Dear Mr. Tan:

We have reviewed your draft 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 providing the requested information and either submitting an amended draft registration statement or publicly filing your registration statement on EDGAR. 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 the information you provide in response to these comments and your amended draft registration statement or filed registration statement, we may have additional comments.

Draft Registration Statement on Form S-1 filed April 19, 2021

Dilution, page 47

1. Please explain to us why your dilution calculation includes a public offering price of \$9.09.

Signatures , page 119

2. Please revise to have the registration statement signed by the company s authorized representative in the United States and by a majority of the board of directors. See Instruction 1 to

Signatures to Form S-1.

Financial Statements

Meng Dong James Tan  
8i Acquisition 2 Corp.  
May 14, 2021

Page 2  
Note 8 - Subsequent Events, page F-14

3. Your disclosure states that you "evaluated subsequent events and transactions that occurred after the balance sheet date up to April 16, 2021, the date the financial statements were available to be issued." Please revise your registration statement to change this date to April 19, 2021, the date of the audit report.

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 Mumford at 202-551-3637 or Sherry Haywood at 202-551-3345 with any other

questions.

FirstName LastNameMeng Dong James Tan  
Comapany Name8i Acquisition 2 Corp.

Corporation Finance  
May 14, 2021 Page 2  
Manufacturing  
FirstName LastName

Sincerely,  
Division of  
Office of