

XBP Europe Holdings, Inc.
2701 East Grauwlyer Road
Irving, Texas 75061

VIA EDGAR

February 9, 2024

U.S. Securities and Exchange Commission
Division of Corporation Finance
Office of Technology
100 F Street, NE
Washington, D.C. 20549

Re: XBP Europe Holdings, Inc.
Registration Statement on Form S-1
File No. 333-276213

Dear Ms. Ladies and Gentleman:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, XBP Europe Holdings, Inc. (the "Company") hereby respectfully requests that the U.S. Securities and Exchange Commission (the "Commission") take appropriate action to declare the above-referenced Registration Statement on Form S-1 to become effective on February 13, 2024 at 4:00 p.m., Eastern Time, or as soon as practicable thereafter.

The Company hereby authorizes Robert J. Endicott of Bryan Cave Leighton Paisner LLP, counsel to the Company, to orally modify or withdraw this request for acceleration.

The Company requests that it be notified of such effectiveness by a telephone call to Robert J. Endicott of Bryan Cave Leighton Paisner LLP at (314) 259-2447.

[Signature Page Follows]

Very truly yours,

XBP EUROPE HOLDINGS, INC.

/s/ Dejan Avramovic

Dejan Avramovic
Chief Financial Officer

cc: Andrej Jonovic, XBP Europe Holdings, Inc.
Bernie Hau, XBP Europe Holdings, Inc.
Robert J. Endicott, Bryan Cave Leighton Paisner LLP
Andrew Rodman, Bryan Cave Leighton Paisner LLP
