

April 26, 2023

Howard Lutnick  
Chief Executive Officer  
CF Acquisition Corp. VIII  
110 East 59th Street  
New York, NY 10022

Corp. VIII

Fiscal Year Ended December 31, 2022  
2023

Re: CF Acquisition

Form 10-K for

Filed March 29,

File No. 001-40206

Dear Howard Lutnick:

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 Trade & Services