

August 24, 2022

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

Corp. VIII

2022

Re: CF Acquisition

Form Pre 14A
Filed August 12,

File No. 001-40206

Dear Mr. 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 Real Estate & Construction
cc:

Joshua N. England, Esq.